

FEDERAL REGISTER

THE NATIONAL ARCHIVES
 OF THE UNITED STATES
 1934
 VOLUME 17
 NUMBER 70

Washington, Wednesday, April 9, 1952

TITLE 16—COMMERCIAL PRACTICES

Chapter I—Federal Trade Commission

[Docket 5934]

PART 3—DIGEST OF CEASE AND DESIST ORDERS

ELECTRICAL CENTER

Subpart—Advertising falsely or misleadingly; § 3.200 Sample, offer or order conformance; § 3.260 Terms and conditions. Subpart—Neglecting, unfairly or deceptively, to make material disclosure; § 3.1905 Terms and conditions. Subpart—Offering unfair, improper and deceptive inducements to purchase or deal; § 3.2060 Sample, offer or order conformance; § 3.2080 Terms and conditions. In connection with the offering for sale, sale and distribution in commerce, representing in any manner that by purchasing an article or articles of merchandise the purchaser may purchase an additional article or articles for \$1.00 or for any other sum or sums unless the additional article or articles and the respondent's usual and regular selling prices thereof are clearly set out in immediate connection with the other merchandise offered; prohibited.

(Sec. 6, 38 Stat. 722; 15 U. S. C. 46. Interprets or applies sec. 5, 38 Stat. 719, as amended; 15 U. S. C. 45) [Cease and desist order, Albert A. Schwartz trading as Electrical Center, Docket 5934, January 29, 1952]

In the Matter of Albert A. Schwartz, an Individual Trading as Electrical Center

This proceeding was instituted by complaint, which charged respondent with unfair and deceptive acts and practices in commerce and unfair methods of competition therein, within the intent and meaning of the Federal Trade Commission Act.

It was disposed of, as announced by the Commission's "Notice", dated February 5, 1952, through the consent settlement procedure provided in Rule V of the Commission's Rules of Practice, as follows:

"The consent settlement tendered by the parties in this proceeding, a copy of which is served herewith, was accepted by the Commission on January 29, 1952, and ordered entered of record as the Commission's findings as to the facts, conclusion, and order in disposition of this proceeding.

"The time for filing report of compliance pursuant to the aforesaid order runs from the date of service hereof."

The order thus entered of record, following the findings as to the facts¹ and conclusion,¹ reads as follows:

It is ordered, That the respondent Albert A. Schwartz, an individual trading as Electrical Center or trading under any other name or style, his representatives, agents and employees, directly or through any corporate or other device, in connection with the offering for sale, sale and distribution of merchandise in commerce, as "commerce" is defined in the Federal Trade Commission Act, do forthwith cease and desist from representing in any manner that by purchasing an article or articles of merchandise the purchaser may purchase an additional article or articles for \$1.00 or for any other sum or sums unless the additional article or articles and the respondent's usual and regular selling prices thereof are clearly set out in immediate connection with the other merchandise offered.

It is further ordered, That the respondent shall, within 60 days after service upon him of this order, file with the Commission a report in writing, setting forth in detail the manner and form in which he has complied with this order.

The foregoing consent settlement is hereby accepted by the Federal Trade Commission and ordered entered of record on this the 29th day of January, 1952.

By direction of the Commission.

[SEAL] D. C. DANIEL,
Secretary.

[F. R. Doc. 52-4020; Filed, Apr. 8, 1952; 8:49 a. m.]

TITLE 26—INTERNAL REVENUE

Chapter I—Bureau of Internal Revenue, Department of the Treasury

Subchapter C—Miscellaneous Excise Taxes

[Regulations 24]

PART 180—LIQUORS AND ARTICLES FROM PUERTO RICO AND THE VIRGIN ISLANDS

Preamble. 1. These regulations, "Regulations 24, Liquors and Articles from

¹ Filed as part of the original document.

(Continued on p. 3081)

CONTENTS

	Page
Air Force Department	
Delegation of authority to the Secretary to order members and units of reserve components into active Federal service (see Defense Department).	
Alien Property, Office of	
Notices:	
Vesting orders, etc.:	
Banco Brasileiro Allemao.....	3134
Bonnefoy-Cudraz, Emile Robert.....	3136
Dresling, Willy.....	3135
Dressling et al.....	3134
Hahn, Mrs. Helen (or Helene Hahn), et al.....	3135
Ishikawa, Tomoji and Yoshiko.....	3134
Lambert, Roger Emile.....	3136
Macek, Matthaeus, et al.....	3136
Markert, Elizabeth.....	3136
Schumann, Elisabeth.....	3137
Unknown German nationals.....	3135
Civil Aeronautics Board	
Proposed rule making:	
Revision of economic regulations relating to continuance of exemption authority.....	3111
Commerce Department	
See Federal Maritime Board; National Production Authority.	
Defense Department	
Notices:	
Secretary of the Air Force; delegation of authority to order members and units of reserve components into active Federal service.....	3112
Economic Stabilization Agency	
See Price Stabilization, Office of.	
Federal Communications Commission	
Rules and regulations:	
Amateur radio service; frequencies and types of emission for use of amateur stations.....	3104
Federal Maritime Board	
Notices:	
American President Lines, Ltd.; application for extension of existing authorization without operating differential subsidy and for modification of certain conditions of such operation.....	3113

FEDERAL REGISTER

Published daily, except Sundays, Mondays, and days following official Federal holidays, by the Federal Register Division, National Archives and Records Service, General Services Administration, pursuant to the authority contained in the Federal Register Act, approved July 26, 1935 (49 Stat. 500, as amended; 44 U. S. C., ch. 8B), under regulations prescribed by the Administrative Committee of the Federal Register, approved by the President. Distribution is made only by the Superintendent of Documents, Government Printing Office, Washington 25, D. C.

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(For use during 1952)

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Titles 4-5 (\$0.45)

Title 26: Parts 170-182 (\$0.55)

Title 26: Parts 183-299 (\$1.75)

Previously announced: Title 3 (full text) (\$3.50); Titles 10-13 (\$0.35); Title 17 (\$0.30); Title 18 (\$0.35); Titles 22-23 (\$0.40); Title 25 (\$0.30)

Order from
Superintendent of Documents, Government
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CONTENTS—Continued

Federal Maritime Board—Con.	Page
Notices—Continued	
Isbrandtsen Co. Inc.; application to bareboat charter a Government-owned, war-built, dry-cargo vessel	3112
Federal Power Commission	
Notices:	
Hearings, etc.:	
Cities Service Gas Co. (2 documents)	3127, 3128
Kansas-Nebraska Natural Gas Co., Inc.	3126
Northern Natural Gas Co. (2 documents)	3128, 3129
Northwest Natural Gas Co. et al.	3125
Public Service Co. of North Carolina, Inc.	3128
Federal Trade Commission	
Rules and regulations:	
Electrical Center; cease and desist order	3079

RULES AND REGULATIONS

CONTENTS—Continued

Immigration and Naturalization Service	Page
Proposed rule making:	
Delegation of Attorney General's authority in certain actions under immigration laws	3106
Rules and regulations:	
Field officers, powers and duties; powers of arrest	3102
Interior Department	
See Reclamation Bureau.	
Internal Revenue Bureau	
Proposed rule making:	
Involuntary liquidation and replacement of inventories accounted for on last-in first-out method	3105
Rules and regulations:	
Liquors and articles from Puerto Rico and the Virgin Islands	3079
Justice Department	
See Alien Property, Office of; Immigration and Naturalization Service.	
Labor Department	
See Wage and Hour Division.	
National Production Authority	
Rules and regulations:	
Basic rules of the controlled materials plan:	
Restrictions on steel shipments and acceptance of deliveries (CMP Reg. 1, Dir. 10)	3104
Shipments of steel by controlled materials producers (CMP Reg. 1, Dir. 10A)	3104
Chemical wood pulp; revocation (M-72)	3104
Price Stabilization, Office of	
Notices:	
Ceiling prices at retail:	
Aetna Sportswear Co. Inc.	3115
Excelsior Accordions, Inc.	3117
F. E. Olds & Son, Inc.	3118
Midhurst Importing Corp.	3120
Norman M. Morris Corp.	3116
W. R. Case & Sons Cutlery Co.	3119
Ceiling prices at retail and wholesale:	
Aladdin Industries, Inc.	3115
Rival Mfg. Co.	3115
Directors of District Offices, Region III, redelegation of authority:	
Act in conformity with Commodity Credit Corporation price support program	3115
Process reports and to fix ceiling prices under CPR 67	3115
Rules and regulations:	
Ceiling prices of certain foods sold at retail; white seed potatoes:	
Group 1 and Group 2 stores (CPR 16)	3103
Group 3 and Group 4 stores (CPR 15)	3102
Potatoes, white flesh; seed potatoes (CPR 113)	3103

CONTENTS—Continued

Reclamation Bureau	Page
Notices:	
Columbia Basin Project, Washington; sale of full-time farm units	3121
Kendrick Irrigation Project, Wyoming; temporary water service	3124
Klamath Project, Oregon and California; change in development period for certain newly entered lands	3125
Yuma Project, Arizona-California Valley and Reservation Divisions; availability of water for private lands	3125
Securities and Exchange Commission	
Notices:	
Hearings, etc.:	
Brewster, E. L.	3131
Clyde F. Frost Co.	3132
General Public Utilities Corp. and Jersey Central Power & Light Co.	3130
Interstate Power Co.	3129
Odell & Co.	3132
Ross and Co., Inc.	3133
Three Brooks, Inc.	3133
W. R. Chance & Co.	3131
Treasury Department	
See Internal Revenue Bureau.	
Wage and Hour Division	
Notices:	
Learner employment certificates; issuance to various industries	3113
CODIFICATION GUIDE	
A numerical list of the parts of the Code of Federal Regulations affected by documents published in this issue. Proposed rules, as opposed to final actions, are identified as such.	
Title 8	Page
Chapter I:	
Part 60	3102
Part 90 (proposed)	3106
Part 118 (proposed)	3106
Part 130 (proposed)	3106
Part 132 (proposed)	3106
Part 133 (proposed)	3106
Part 136 (proposed)	3106
Part 142 (proposed)	3106
Part 150 (proposed)	3106
Part 151 (proposed)	3106
Part 152 (proposed)	3106
Part 160 (proposed)	3106
Part 165 (proposed)	3106
Title 14	
Chapter I:	
Part 290 (proposed)	3111
Title 16	
Chapter I:	
Part 3	3079
Title 26	
Chapter I:	
Part 19 (proposed)	3105
Part 29 (proposed)	3105
Part 180	3079
Title 32A	
Chapter III (OFS):	
CPR 15	3102
CPR 16	3103
CPR 113	3103

CODIFICATION GUIDE—Con.

Title 32A—Continued	Page
Chapter VI (NPA):	
CMP Reg. 1, Dir. 10	3104
CMP Reg. 1, Dir. 10A	3104
M-72	3104
Title 47	
Chapter I:	
Part 12	3104

Puerto Rico and the Virgin Islands" (26 CFR Part 180) are a republication of Regulations 24, 1941 edition (26 CFR Part 180, 6 F. R. 3022) and all amendments and modifications thereof through January 31, 1952.

2. These regulations consist only of previously approved material but the text has been rearranged and renumbered to conform to the Federal Register Regulations (13 F. R. 5929).

3. These regulations shall, on and after January 31, 1952, supersede Regulations 24 (26 CFR Part 180, 6 F. R. 3022); Treasury Decision 5322 (9 F. R. 250); Treasury Decision 5505 (11 F. R. 3943); Treasury Decision 5589 (12 F. R. 7858); Treasury Decision 5629 (13 F. R. 3601); Treasury Decision 5641 (13 F. R. 3729); Treasury Decision 5652 (13 F. R. 5209); Treasury Decision 5706 (14 F. R. 3451); Treasury Decision 5725 (14 F. R. 4898); Treasury Decision 5764 (14 F. R. 7389); and Treasury Decision 5779 (15 F. R. 1839).

4. These regulations shall not affect or limit any act done or any liability incurred under any regulations superseded hereby, or any suit, action, or proceeding had or commenced in any civil, administrative, or criminal cause and proceeding prior to the effective date of these regulations, nor shall these regulations release, acquit, affect, or limit any offense committed in violation of previously existing regulations, or any penalty, liability, or forfeiture incurred prior to such date.

5. It is found that compliance with the notice and public rule-making procedure and effective date limitations of the Administrative Procedure Act (5 U. S. C. 1001, et seq.) is unnecessary in connection with the issuance of the regulations in this part for the reasons that the changes made are of a technical and clarifying nature and do not adversely affect the legitimate industry.

TABLE OF CONTENTS

LAWS OF MORE COMMON APPLICATION PERTAINING TO THE COLLECTION OF INTERNAL REVENUE TAX ON ALCOHOLIC PRODUCTS COMING INTO THE UNITED STATES FROM PUERTO RICO AND THE VIRGIN ISLANDS

26 U. S. C. 2800	Tax (distilled spirits).
26 U. S. C. 2801	Rectified spirits.
26 U. S. C. 2802	Stamps for distilled spirits.
26 U. S. C. 2803	Stamps for containers of distilled spirits.
26 U. S. C. 3030	Tax (wines).
26 U. S. C. 3123	Application of part to Puerto Rico and Virgin Islands (industrial alcohol).
26 U. S. C. 3150	Tax (fermented liquors).
26 U. S. C. 3152	Other provisions relating to stamps.
26 U. S. C. 3170	Transfer and delegation of powers.
26 U. S. C. 3176	Rules and regulations.

26 U. S. C. 3350	Shipments to the United States (Virgin Islands).
26 U. S. C. 3360	Shipments to the United States (Puerto Rico).
26 U. S. C. 3791	Rules and regulations.
26 U. S. C. 4041	Issuance of instructions, regulations, and forms.

REGULATIONS GOVERNING THE COLLECTION OF INTERNAL REVENUE TAX ON ALCOHOLIC PRODUCTS COMING INTO THE UNITED STATES FROM PUERTO RICO AND THE VIRGIN ISLANDS

SUBPART A—SCOPE OF REGULATIONS

Sec.	
180.1	Alcoholic products coming into the United States from Puerto Rico and the Virgin Islands.

SUBPART B—DEFINITIONS

180.5	Meaning of terms.
180.6	Alcohol.
180.7	Article.
180.8	Collector.
180.9	Commissioner.
180.10	Denatured alcohol.
180.11	Distilled spirits.
180.12	District supervisor.
180.13	Gallon or wine gallon.
180.14	Including.
180.15	Inclusive language.
180.16	I. R. C.
180.17	Insular internal revenue agent.
180.18	Liquors.
180.19	Permit.
180.20	Person, importer, shipper, or consignee.
180.21	Proof gallon.
180.22	Red strip stamp.
180.23	Treasurer.
180.24	United States.
180.25	U. S. C.

SUBPART C—PRODUCTS COMING INTO THE UNITED STATES FROM PUERTO RICO

180.35	Taxable status.
180.36	Products exempt from tax.
180.37	Deputy collector at San Juan.
180.38	Containers of distilled spirits.
180.39	Labels.
180.40	Marking packages and cases.
180.41	Destruction of marks and brands.
180.42	Destruction of stamps.
180.43	Samples.

SPECIAL (OCCUPATIONAL) TAXES

180.44	Liquor dealers' special taxes.
180.45	Warehouse receipts covering distilled spirits.

SUBPART D—FORMULAE AND PROCESSES FOR PRODUCTS FROM PUERTO RICO

180.50	Form 27-B Supplemental.
180.51	Description of formula for liquors.
180.52	Description of formula for articles.
180.53	Description of process.
180.54	Changes of formulae and processes.
180.55	Filing and disposition of Form 27-B Supplemental:
	(a) Products to be taxpaid in Puerto Rico.
	(b) Products to be taxpaid at port of arrival.

SUBPART E—TAXPAYMENT IN PUERTO RICO

180.60	Insular permit required.
	DISTILLED SPIRITS
180.61	Application and permit to taxpay, Form 487A.
180.62	Gauge.
180.63	Taxpayment.
180.64	Issuance of tax stamps.
180.65	Disposition of stamps:
	(a) Spirits to be bottled before shipment.
	(b) Spirits to be shipped in bulk containers.
180.66	Affixing stamps to barrels, casks, etc.
180.67	Disposition of stamps by treasurer.
180.68	Notice of taxpayment by treasurer.

Sec.	
180.69	Bottling tax-paid spirits.
180.70	Stamping bottles.
180.71	Payment of rectification tax on bottled rectified spirits.
180.72	Affixing rectified spirits stamps to cases.

LIQUEURS, CORDIALS, ETC., CONTAINING WINE

180.73	Rates of tax.
180.74	Taxpayment.
180.75	Issuance and disposition of stamps.
180.76	Taxpayment of finished product.

FERMENTED MALT LIQUOR

180.77	Application and permit to taxpay, Form 487A.
180.78	Taxpayment.
180.79	Affixing fermented malt liquor stamps to hogsheads, barrels, and kegs.

WINE

180.80	Application and permit to taxpay, Form 487A.
180.81	Taxpayment.
180.82	Affixing wine stamps to packages and cases.

ARTICLES

180.83	Taxable status.
180.84	Application and permit to taxpay, Form 487A.
180.85	Gauge.
180.86	Taxpayment.
180.87	Action by treasurer.

PERMIT TO SHIP LIQUORS AND ARTICLES

180.88	Permit to ship required.
180.89	Application, Form 487B.
180.90	Issuance of permit, Form 487B, and customs inspection.

PROCEDURE AT PORT OF ARRIVAL

180.91	Action by carrier.
180.92	Inspection by collector of customs at port of arrival.
180.93	Disposition of forms by collector of customs at port of arrival.

SUBPART F—TAXPAYMENT AT PORT OF ARRIVAL IN THE UNITED STATES FROM PUERTO RICO

180.100	General.
180.101	Permit, Form 487C.

BULK CONTAINERS

180.102	Gauge.
180.103	Action by collector of customs.
180.104	Taxpayment.
180.105	Taxpayment of distilled spirits, Form 179.
180.106	Taxpayment of fermented malt liquor, Form 7.
180.107	Taxpayment of wine, Form 427B.
180.108	Issuance of stamps.
180.109	Issuance of distilled spirits and rectified spirits stamps.
180.110	Issuance of fermented malt liquor stamps.
180.111	Issuance of wine stamps.
180.112	Affixing and canceling distilled spirits and rectified spirits stamps.
180.113	Affixing and canceling fermented malt liquor stamps.
180.114	Affixing and canceling wine stamps.

BOTTLED LIQUORS

180.115	Taxable contents.
180.116	Taxpayment.
180.117	Affixing red strip stamps to bottles.

SUBPART G—ARTICLES FROM PUERTO RICO

180.125	General.
180.126	Taxpayment and release.

SUBPART H—LIQUORS AND ARTICLES PURCHASED BY TOURISTS IN PUERTO RICO

180.130	Taxable.
180.131	Taxpayment in Puerto Rico.
180.132	Report of red strip stamps used.
180.133	Taxpayment at port of arrival.

SUBPART I—PURCHASE AND USE OF RED STRIP STAMPS FOR DISTILLED SPIRITS FROM PUERTO RICO

- Sec.
- 180.140 Containers of distilled spirits to bear red strip stamps.
- 180.141 Persons authorized to affix red strip stamps.
- 180.142 Denominations of red strip stamps.
- 180.143 Manner of affixing red strip stamps.
- 180.144 Concealing or obscuring red strip stamps.
- 180.145 Affixing red strip stamp over cup or cap.
- 180.146 Exchange and redemption of red strip stamps.

PURCHASE AND AFFIXING OF RED STRIP STAMPS IN PUERTO RICO

- 180.147 Requisition, Form 428.
- 180.148 Approval of requisition.
- 180.149 Purchase of red strip stamps.
- 180.150 Overprinting red strip stamps.
- 180.151 Marking of cases.
- 180.152 Monthly report of red strip stamps.

PURCHASE AND AFFIXING OF RED STRIP STAMPS AT PORT OF ARRIVAL

- 180.153 Requisition, Form 428.
- 180.154 Approval of requisition.
- 180.155 Purchase of red strip stamps.
- 180.156 Overprinting of red strip stamps.
- 180.157 Affixing red strip stamps.
- 180.158 Expense of affixing red strip stamps.

SUBPART J—RECORDS AND REPORTS OF DISTILLED SPIRITS FROM PUERTO RICO

- 180.164 Monthly record and report, Form 96.
- 180.165 Monthly record, part I, Form 96.
- 180.166 Monthly report, part II, Form 96.
- 180.167 Record and report, Form 52E.
- 180.168 Record 52.
- 180.169 Record of warehouse receipts, Form 52F.
- 180.170 Place where Form 52F shall be kept.
- 180.171 Time of making entries.
- 180.172 Separate record of serial numbers of cases.
- 180.173 Reports.

REPORT OF THIRD PARTY TRANSACTIONS

- 180.174 Additional requirements.
- 180.175 Reporting of shipment or delivery of distilled spirits to third party.
- 180.176 Similar third party transactions.

PROCUREMENT OF FORMS

- 180.177 Forms to be provided by users at own expense.

SUBPART K—TAXPAYMENT IN PUERTO RICO UPON WITHDRAWAL AFTER RECTIFICATION OR BOTTLING

REQUIREMENTS

- 180.190 Applicable procedure.
- 180.191 Formula.
- 180.192 Gauging.
- 180.193 Basis for taxpayment.
- 180.194 Taxpayment.
- 180.195 Red strip stamps.
- 180.196 Withdrawal for shipment to United States.

TAXPAYMENT BY CERTIFICATE

- 180.197 Tax-paid certificate in lieu of stamps when spirits are to be taxpaid.
- 180.198 Application for certificate of taxpayment, Form 1594.
- 180.199 Issuance of certificate, Form 1595.
- 180.200 Disposition of certificates by treasurer.
- 180.201 Notice of taxpayment by treasurer.
- 180.202 Use of certificates.

SUBPART L—PRODUCTS COMING INTO THE UNITED STATES FROM THE VIRGIN ISLANDS

- 180.210 Taxable status.
- 180.211 Products exempt from tax.
- 180.212 Requirements of the Federal Alcohol Administration Act.

- Sec.
- 180.213 Containers.
- 180.214 Regauge.
- 180.215 Certificate.
- 180.216 Marking packages and cases.
- 180.217 Destruction of marks and brands.
- 180.218 Destruction of stamps.
- 180.219 Samples.

SPECIAL (OCCUPATIONAL) TAXES

- 180.220 Liquor dealers' special taxes.
- 180.221 Warehouse receipts covering distilled spirits.

SUBPART M—FORMULAE AND PROCESSES FOR PRODUCTS FROM THE VIRGIN ISLANDS

- 180.230 Form 27-B Supplemental.
- 180.231 Description of formula for liquors.
- 180.232 Description of formula for articles.
- 180.233 Description of process.
- 180.234 Changes of formulae and processes.
- 180.235 Filing.
- 180.236 Disposition.

SUBPART N—RED STRIP STAMPS FOR DISTILLED SPIRITS FROM THE VIRGIN ISLANDS

GENERAL

- 180.240 Containers of distilled spirits to bear red strip stamps.
- 180.241 Persons authorized to affix red strip stamps.
- 180.242 Denominations of red strip stamps.
- 180.243 Manner of affixing red strip stamps.
- 180.244 Concealing or obscuring red strip stamps.
- 180.245 Affixing red strip stamp over cup or cap.
- 180.246 Exchange and redemption of stamps.
- 180.247 Breach of regulations, or failure to use red strip stamps.

RED STRIP STAMPS TO BE AFFIXED IN THE VIRGIN ISLANDS

- 180.248 Conditions.
- 180.249 Requisition, Form 428.
- 180.250 Statement, Form 1627.
- 180.251 Approval of requisition.
- 180.252 Purchase of red strip stamps.
- 180.253 Overprinting of red strip stamps.
- 180.254 Marking of cases.
- 180.255 Endorsement of consumption entries.
- 180.256 Credit of red strip stamps against requisition on arrival of distilled spirits at specified port.
- 180.257 Credit of red strip stamps against requisition where distilled spirits are diverted to other than specified port.
- 180.258 Irregularities or discrepancies in shipments.
- 180.259 Unused red strip stamps.

RED STRIP STAMPS TO BE AFFIXED AT THE PORT OF ENTRY UNDER CUSTOMS SUPERVISION

- 180.260 Conditions.
- 180.261 Requisition, Form 428.
- 180.262 Expense of affixing red strip stamps.
- 180.263 Marking of cases.

SUBPART O—PROCEDURE AT PORT OF ENTRY FROM THE VIRGIN ISLANDS

- 180.270 Conditions.
- 180.271 Action by collector of customs.
- 180.272 Determination of tax on distilled spirits.
- 180.273 Determination of tax on fermented liquor.
- 180.274 Determination of tax on wine.
- 180.275 Determination of tax on articles.
- 180.276 Taxpayment.

SUBPART P—RECORDS AND REPORTS OF DISTILLED SPIRITS FROM THE VIRGIN ISLANDS

- 180.279 Monthly record and report, Form 96.
- 180.280 Monthly record, part I, Form 96.
- 180.281 Monthly report, parts II and III, Form 96.
- 180.282 Semiannual reports of collectors of customs.

- Sec.
- 180.283 Record and report, Form 52E.
- 180.284 Record 52.
- 180.285 Record of warehouse receipts, Form 52F.
- 180.286 Place where Form 52F shall be kept.
- 180.287 Time of making entries.
- 180.288 Separate record of serial numbers of cases.
- 180.289 Reports.

REPORT OF THIRD PARTY TRANSACTIONS

- 180.290 Additional requirements.
- 180.291 Reporting of shipment or delivery of distilled spirits to third party.
- 180.292 Similar third party transactions.

PROCUREMENT OF FORMS

- 180.293 Forms to be provided by users at own expense.

AUTHORITY: §§ 180.1 to 180.293 issued under 53 Stat. 375, 467, 495; 26 U. S. C. 3176, 3791, 4041. Statutory provisions interpreted or applied are cited to text in parentheses. **DERIVATION:** §§ 180.1 to 180.293 derived from Regulations 24, 1941 edition (26 CFR Part 180, 6 F. R. 3022) except as noted following sections affected.

LAWS OF MORE COMMON APPLICATION PERTAINING TO THE COLLECTION OF INTERNAL REVENUE TAX ON ALCOHOLIC PRODUCTS COMING INTO THE UNITED STATES FROM PUERTO RICO AND THE VIRGIN ISLANDS¹

26 U. S. C. 2800. TAX (DISTILLED SPIRITS).
(a) *Rate*—(1) *Distilled spirits generally.* There shall be levied and collected on all distilled spirits in bond or produced in or imported into the United States an internal revenue tax at the rate of \$10.50 on each proof gallon or wine gallon when below proof and a proportionate tax at a like rate on all fractional parts of such proof or wine gallon, to be paid by the distiller or importer when withdrawn from bond. On and after April 1, 1954, the rate of tax imposed by this paragraph shall be \$9 in lieu of \$10.50.

(2) *Products of distillation containing distilled spirits.* All products of distillation, by whatever name known, which contain distilled spirits or alcohol, on which the tax imposed by law has not been paid, shall be considered and taxed as distilled spirits.

(4) *Alcoholic compounds from Puerto Rico and Virgin Islands*—(A) *Puerto Rico.* Except as provided in section 3123, upon any rum, or any article containing alcohol, brought from Puerto Rico into the United States for consumption or sale there shall be paid a tax on the spirits contained therein at the rate imposed on distilled spirits produced in the United States, to be collected at the port of entry by the collector of internal revenue of the district in which the port is located. The Commissioner, with the approval of the Secretary, is authorized to make such rules and regulations as may be necessary to carry this paragraph into effect.

(B) *Virgin Islands.* For provisions relating to tax on alcoholic compounds from Virgin Islands, see section 3350.

(5) *Rectified spirits and wines.* In addition to the tax imposed by this chapter on distilled spirits and wines, there shall be levied, assessed, collected, and paid, a tax of 30 cents on each proof gallon and a proportionate tax at a like rate on all fractional parts of such proof gallon on all distilled spirits or wines rectified, purified, or refined in such manner, and on all mixtures produced in such manner, that the person so rectifying, purifying, refining, or mixing the same is a rectifier within the meaning of section 3254 (g): *Provided,* That this tax shall not

¹ The sections of the United States Code are numbered identically with corresponding sections of the Internal Revenue Code.

apply to gin produced by the redistillation of a pure spirit over juniper berries and other aromatics.

(6) *Wines containing more than 24 percent of absolute alcohol.* For taxation as distilled spirits of wines containing more than 24 percent of absolute alcohol by volume, see section 3030 (a) (1).

26 U. S. C. 2801 RECTIFIED SPIRITS.

(a) *Rate of tax.* For rate of tax, see section 2800 (a) (5).

(b) *Proof and volume.* When the process of rectification is completed and the taxes prescribed by section 2800 (a) (5) have been paid, it shall be unlawful for the rectifier or other dealer to reduce in proof or increase in volume such spirits or wine by the addition of water or other substance; nothing herein contained shall, however, prevent a rectifier from using again in the process of rectification spirits already rectified and upon which the taxes have theretofore been paid.

(c) *Exemption from tax—(1) Cordials and liqueurs.* The taxes imposed by section 2800 (a) (5) shall not attach to cordials or liqueurs on which a tax is imposed and paid under paragraph (1) or (2) of section 3030 (a), nor to the mixing and blending of wines, where such blending is for the sole purpose of perfecting such wines according to commercial standards, nor to blends made exclusively of two or more pure straight whiskies aged in wood for a period not less than four years and without the addition of coloring or flavoring matter or any other substance than pure water and if not reduced below eighty proof; nor to blends made exclusively of two or more pure fruit brandies distilled from the same kind of fruit, aged in wood for a period not less than two years and without the addition of coloring or flavoring matter or any other substance than pure water and if not reduced below eighty proof; *Provided*, That such blended whiskies and blended fruit brandies shall be exempt from tax under section 2800 (a) (5) only when compounded under the immediate supervision of a revenue officer, in such tanks and under such conditions and supervision as the Commissioner, with the approval of the Secretary, may prescribe.

(d) *Regulations—Use of distilled spirits or wines.* All distilled spirits or wines taxable under section 2800 (a) (5) shall be subject to uniform regulations concerning the use thereof in the manufacture, blending, compounding, mixing, marking, branding, and sale of whisky and rectified spirits, and no discrimination whatsoever shall be made by reason of a difference in the character of the material from which same may have been produced.

26 U. S. C. 2802 STAMPS FOR DISTILLED SPIRITS.

(a) *Issue for restamping.* The Commissioner may, under regulations prescribed by him with the approval of the Secretary, issue stamps for restamping packages of distilled spirits, which have been duly stamped but from which the stamps have been lost or destroyed by unavoidable accident.

26 U. S. C. 2803 STAMPS FOR CONTAINERS OF DISTILLED SPIRITS.

(a) *Requirement.* No person shall transport, possess, buy, sell, or transfer any distilled spirits, unless the immediate container thereof has affixed thereto a stamp denoting the quantity of distilled spirits contained therein and evidencing payment of all internal-revenue taxes imposed on such spirits. The provisions of this section shall not apply to—

(1) Distilled spirits placed in a container for immediate consumption on the premises or for preparation for such consumption;

(2) Distilled spirits in bond or in customs custody;

(3) Distilled spirits in immediate containers required to be stamped under existing law;

(4) Distilled spirits in actual process of rectification, blending, or bottling, or in actual use in processes of manufacture;

(5) Distilled spirits on which no internal-revenue tax is required to be paid;

(6) Distilled spirits not intended for sale or for use in the manufacture or production of any article intended for sale; or

(7) Any regularly established common carrier receiving, transporting, delivering, or holding for transportation or delivery distilled spirits in the ordinary course of its business as a common carrier.

(b) *Purchase and Supply.* Any person placing or intending to place any distilled spirits upon which all internal-revenue taxes have been paid into any container upon which a stamp is required by this section, or withdrawing or intending to withdraw any imported spirits in such containers from customs custody, shall be entitled to purchase sufficient stamps for stamping such containers. Such stamps shall be issued by the Commissioner to each Collector, upon his requisition, in such numbers as may be necessary in his district, and shall be sold by the Collectors to persons entitled thereto upon application therefor and compliance with regulations under this section, at a price of 1 cent for each stamp, except that in the case of stamps for containers of less than one-half pint the price shall be one-quarter of 1 cent for each stamp. When in his judgment there is no danger to the revenue, and upon the giving of such bonds or other security as he may deem necessary, the Commissioner may authorize the sale of such stamps to importers for stamping containers in the country from which imported.

(c) *Unused stamps; exchange, refund, etc.* The Commissioner of Internal Revenue, under regulations prescribed by him and approved by the Secretary of the Treasury, may redeem or make allowance for any unused stamps issued under section 203 of the Liquor Taxing Act of 1934 or subsection (b) of this section by exchanging them for other stamps of the same kind or by refunding moneys received therefor; *Provided*, That stamps may be exchanged or the value thereof refunded only in quantities of the value of \$5 or more; *And provided further*, That no claim for the exchange of strip stamps or refund therefor shall be allowed unless presented within two years after the date on which such stamps were lawfully issued. There are hereby authorized to be appropriated annually, out of any money in the Treasury not otherwise appropriated, such sums as may be necessary to carry out this provision.

(d) *Regulations for issuing, affixing, and canceling stamps.* The Commissioner, with the approval of the Secretary, shall prescribe (a) regulations with respect to the time and manner of applying for, issuing, affixing, and destroying stamps required by this section, the form and denominations of such stamps, proof that applicants are entitled to such stamps, and the method of accounting for receipts from the sale of such stamps, and (b) such other regulations as he shall deem necessary for the enforcement of this section.

(e) *Destruction of stamps.* Every person emptying any container stamped under the provisions of this section shall at the time of emptying such container destroy the stamp thereon.

(f) *Forfeiture of spirits.* All distilled spirits found in any container required to bear a stamp by this section, which container is not stamped in compliance with this section and regulations issued thereunder, shall be forfeited to the United States.

(g) *Penalties.* Any person who violates any provision of this section, or who, with intent to defraud, falsely makes, forges, alters, or counterfeits any stamp made or used under this section, or who uses, sells, or has in his possession any such forged, altered, or counterfeited stamp, or any plate or die used or which may be used in the manufacture thereof, or any stamp required to be destroyed by this section, or who makes, uses, sells, or has in his possession any paper in imitation of the paper used in the manufacture of any such stamp, or who reuses any stamp required to be destroyed by this section, or who places any distilled spirits in any bottle which has been filled and stamped under this section without destroying the stamp previously affixed to such bottle, or who affixes any stamp issued under this section to any container of distilled spirits on which any tax due is unpaid, or who makes any false statement in any application for stamps under this section, or who has in his possession any such stamps obtained by him otherwise than as provided in subsection (b), shall on conviction be punished by a fine not exceeding \$1,000, or by imprisonment at hard labor not exceeding five years, or by both. Any officer authorized to enforce any provisions of law relating to internal revenue stamps is authorized to enforce the provisions of this section and the provisions of section 2909 relating to the bottling of distilled spirits in bond.

26 U. S. C. 3030 TAX (WINES)

(a) *Rate—(1) Still wines—(A) Imposition.* Upon all still wines, including vermouth, and all artificial or imitation wines or compounds sold as still wine produced in or imported into the United States on or after the effective date of section 452 (a) of the Revenue Act of 1951, or which on such date were on any winery premises or other bonded premises or in transit thereto or at any custom house, there shall be levied, collected, and paid taxes at rates as follows, when sold or removed for consumption or sale:

On wines containing not more than 14 per centum of absolute alcohol, 17 cents per wine-gallon, the per centum of alcohol under this section to be reckoned by volume and not by weight, except that on and after April 1, 1954, the rate shall be 15 cents per wine-gallon;

On wines containing more than 14 per centum and not exceeding 21 per centum of absolute alcohol, 67 cents per wine-gallon, except that on and after April 1, 1954, the rate shall be 60 cents per wine-gallon;

On wines containing more than 21 per centum and not exceeding 24 per centum of absolute alcohol, \$2.25 per wine-gallon, except that on and after April 1, 1954, the rate shall be \$2 per wine-gallon;

All such wines containing more than 24 per centum of absolute alcohol by volume shall be classed as distilled spirits and shall pay tax accordingly.

Any such wines may, under such regulations as the Commissioner may prescribe, with the approval of the Secretary, be sold or removed tax-free for the manufacture of vinegar, or for the production of de-alcoholized wines containing less than one-half of 1 per centum of alcohol by volume.

The taxes imposed by this subparagraph (A) of this paragraph shall not apply to de-alcoholized wines containing less than one-half of 1 per centum of alcohol by volume; nor, subject to regulations prescribed by the Commissioner, with the approval of the Secretary, to wines produced for the family use of the duly registered producer thereof and not sold or otherwise removed from the place of manufacture and not exceeding in any case two hundred gallons per year.

(B) *Cross reference.* For transfer of powers and duties of Commissioner and his agents, see section 3170.

(2) *Sparkling wines, liqueurs, and cordials.* Upon the following articles which are produced in or imported into the United States, on or after the effective date of section 452 (a) of the Revenue Act of 1951, or which on such date are on any winery premises or other bonded premises or in transit thereto or at any customhouse, there shall be levied, collected, and paid, in lieu of the internal-revenue taxes imposed thereon by law prior to such date, taxes at rates as follows, when sold, or removed for consumption or sale:

On each bottle or other container of champagne or sparkling wine, 17 cents on each one-half pint or fraction thereof, except that on and after April 1, 1954, the rate shall be 15 cents on each one-half pint or fraction thereof;

On each bottle or other container of artificially carbonated wine, 12 cents on each one-half pint or fraction thereof, except that on and after April 1, 1954, the rate shall be 10 cents on each one-half pint or fraction thereof;

On each bottle or other container of liqueurs, cordials, or similar compounds, by whatever name sold or offered for sale, containing sweet wine, citrus-fruit wine, peach wine, cherry wine, berry wine, apricot wine, prune wine, plum wine, pear wine, pawpaw wines, papaya wines, pineapple wines, cantaloup wines, or apple wine, fortified, respectively, with grape brandy, citrus-fruit brandy, peach brandy, cherry brandy, berry brandy, apricot brandy, plum brandy, pear brandy, pawpaw brandy, papaya brandy, pineapple brandy, cantaloup brandy, or apple brandy, 12 cents on each one-half pint or fraction thereof, except that on and after April 1, 1954, the rate shall be 10 cents on each one-half pint or fraction thereof;

Any of the foregoing articles containing more than 24 per centum of absolute alcohol by volume (except vermouth, liqueurs, cordials, and similar compounds made in rectifying plants and containing tax-paid sweet wine, citrus-fruit wine, peach wine, cherry wine, berry wine, apricot wine, plum wine, plum wine, pear wine, pawpaw wines, papaya wines, pineapple wines, cantaloup wines, or apple wine, fortified, respectively, with grape brandy, citrus-fruit brandy, peach brandy, cherry brandy, berry brandy, apricot brandy, plum brandy, pear brandy, pawpaw brandy, papaya brandy, pineapple brandy, cantaloup brandy, or apple brandy) shall be classed as distilled spirits and shall be taxed accordingly.

The Commissioner, under regulations prescribed by him, with the approval of the Secretary, is authorized to remit, refund, and pay back the amount of all taxes on such liqueurs, cordials, and similar compounds paid by or assessed against rectifiers at the distilled spirits rate prior to June 26, 1936.

(3) *Cross references.* For tax on the following see the sections enumerated below; Rectified wines, section 2800 (a) (5):

(b) *Payment—(1) Stamp.* The taxes imposed by paragraphs (1) and (2) of subsection (a) shall be paid by stamp on removal of the wines from the customhouse, winery, or other bonded place of storage for consumption or sale.

The Commissioner may, under regulations prescribed by him with the approval of the Secretary, issue stamps for restamping packages of wines which have been duly stamped but from which the stamps have been lost or destroyed by unavoidable accident.

26 U. S. C. 3123 APPLICATION OF PART TO PUERTO RICO AND VIRGIN ISLANDS (INDUSTRIAL ALCOHOL).

This part, and all provisions of the internal revenue laws relating to the enforcement thereof, are hereby extended to and made applicable to Puerto Rico and the Virgin Islands, from and after August 27, 1935. The respective Insular Governments

shall advance to the Treasury of the United States such funds as may be required from time to time by the Secretary of the Treasury for the purpose of defraying all expenses incurred by the Treasury Department in connection with the enforcement in Puerto Rico and the Virgin Islands of this part and regulations promulgated thereunder. The funds so advanced shall be deposited in a separate trust fund in the Treasury of the United States and shall be available to the Treasury Department for the purposes of this subsection.

26 U. S. C. 3150 TAX (FERMENTED LIQUORS).

(a) *Rate.* There shall be levied and collected on all beer, lager beer, ale, porter, and other similar fermented liquor, containing one-half of 1 per centum, or more, of alcohol, brewed or manufactured and sold, or removed for consumption or sale, within the United States, or imported into the United States, by whatever name such liquors may be called, a tax of \$9 for every barrel containing not more than thirty-one gallons, and at a like rate for any other quantity or for the fractional parts of a barrel authorized and defined by law. On and after April 1, 1954, the tax imposed by the preceding sentence shall be at the rate of \$3 in lieu of \$9. In estimating and computing such tax, the fractional parts of a barrel shall be halves, thirds, quarters, sixths, and eighths; and any fractional part of a barrel, containing less than one-eighth, shall be accounted one-eighth; more than one-eighth, and not more than one-sixth, shall be accounted one-sixth; more than one-sixth, and not more than one-fourth, shall be accounted one-fourth; more than one-fourth, and not more than one-third, shall be accounted one-third; more than one-third, and not more than one-half, shall be accounted one-half; more than one-half, and not more than one barrel, shall be accounted one barrel; and more than one barrel, and not more than sixty-three gallons, shall be accounted two barrels, or a hogshead.

The provisions of this section requiring the accounting of hogsheads, barrels, and fractional parts of barrels at the next higher quantity shall not apply where the contents of such hogsheads, barrels, or fractional parts of barrels are within the limits of tolerance established by the Commissioner by regulations which he is hereby authorized to prescribe with the approval of the Secretary; and no assessment shall be made and no tax shall be collected for any excess in any case where the contents of the hogsheads, barrels, or fractional parts of barrels heretofore or hereafter used are within the limits of the tolerance so prescribed.

26 U. S. C. 3152 OTHER PROVISIONS RELATING TO STAMPS.

(b) *Issue for restamping.* The Commissioner may, under regulations prescribed by him with the approval of the Secretary, issue stamps for restamping packages of fermented liquors which have been duly stamped but from which the stamps have been lost or destroyed by unavoidable accident.

26 U. S. C. 3170 TRANSFER AND DELEGATION OF POWERS.

The Secretary is authorized to confer and impose upon the Commissioner and any of his assistants, agents, or employees, and upon any other officer, employee, or agent of the Treasury Department, any of the rights, privileges, powers, duties, and protection conferred or imposed upon the Secretary, or any officer or employee of the Treasury Department, by any law now or hereafter in force relating to the taxation, exportation, transportation, manufacture, possession, or use of, or traffic in, distilled spirits, wine, fermented liquors, or denatured alcohol.

26 U. S. C. 3176 RULES AND REGULATIONS.

(a) *Power of Commissioner.* The Commissioner, with the approval of the Secretary, shall prescribe and publish all needful rules and regulations for the enforcement of this chapter.

26 U. S. C. 3350 SHIPMENTS TO THE UNITED STATES (FROM THE VIRGIN ISLANDS).

(a) *Taxes imposed in the United States.* Except as provided in section 3123, there shall be levied, collected, and paid in the United States, upon articles coming into the United States from the Virgin Islands, a tax equal to the internal revenue tax imposed in the United States upon like articles of domestic manufacture.

(b) *Exemption from tax imposed in the Virgin Islands.* Such articles shipped from such islands to the United States shall be exempt from the payment of any tax imposed by the internal revenue laws of such islands.

26 U. S. C. 3360 SHIPMENTS TO THE UNITED STATES (FROM PUERTO RICO).

(a) *Rate of tax.* Except as provided in section 3123, articles of merchandise of Puerto Rican manufacture coming into the United States and withdrawn for consumption or sale shall be subject to a tax equal to the internal revenue tax imposed in the United States upon the like articles of merchandise of domestic manufacture.

(b) *Payment of tax—(1) Upon entry into United States.* Such tax shall be paid by internal revenue stamp or stamps to be purchased and provided by the Commissioner and to be procured from the collector of internal revenue at or most convenient to the port of entry of said merchandise in the United States, and to be affixed under such regulations as the Commissioner, with the approval of the Secretary, shall prescribe.

(2) *Before shipment from Puerto Rico.* All United States internal revenue taxes imposed by law on articles of Puerto Rican manufacture coming into the United States for consumption or sale may be paid by affixing to such articles before shipment thereof a proper United States internal revenue stamp denoting such payment.

(A) *Appointment of deputy collector at San Juan.* For the purpose of carrying into effect the provisions of paragraph (2) of this subsection, the Secretary is authorized to grant to such collector of internal revenue as may be recommended by the Commissioner, and approved by the Secretary, an allowance for the salary and expenses of a deputy collector to be stationed at San Juan, Puerto Rico, the appointment of this deputy to be approved by the Secretary.

(B) *Bond of deputy collector at San Juan.* Before entering upon the duties of his office such deputy collector shall execute a bond, payable to the collector appointing him, in such amount and with such sureties as he may determine.

(C) *Duties of deputy collector at San Juan.* The collector will place in the hands of such deputy all stamps necessary for the payment of the proper tax on articles produced in Puerto Rico and shipped to the United States, and the said deputy, upon proper payment made for said stamps, shall issue them to manufacturers in Puerto Rico. All such stamps so issued or transferred to said deputy shall be charged to the collector and be accounted for by him as in the case of other tax-paid stamps. The deputy collector assigned to this duty shall perform such other work in connection with the inspection and stamping of such articles, and shall make such returns as the Commissioner may, by regulations approved by the Secretary, direct.

(D) *General laws applicable.* All provisions of law relative to the appointment, duties, and compensation of deputy collectors, including office rent and other necessary expenses, shall so far as applicable, apply to

the deputy assigned to duty under the provisions of paragraph (2) of this subsection.

(c) *Deposit of Internal Revenue collections.* All taxes collected under the internal revenue laws of the United States on articles produced in Puerto Rico and transported to the United States, or consumed in the island, shall be covered into the treasury of Puerto Rico.

26 U. S. C. 3791 RULES AND REGULATIONS. (a) *Authorization.*—(1) *In general.* Except as provided in section 1928 (a), Cotton Futures, section 2599, Marihuana, section 2599, Narcotics, section 3176, Liquor, and section 1805, Silver, the Commissioner, with the approval of the Secretary, shall prescribe and publish all needful rules and regulations for the enforcement of this title.

(2) *In case of change in law.* The Commissioner may make all such regulations, not otherwise provided for, as may have become necessary by reason of any alteration of law in relation to internal revenue.

26 U. S. C. 4041 ISSUE OF INSTRUCTIONS, REGULATIONS, AND FORMS.

(a) *In general.* The Secretary shall prescribe forms of entries, oaths, bonds, and other papers, and rules and regulations, not inconsistent with law, to be used under and in the execution and enforcement of the various provisions of the internal revenue laws; and he shall give such directions to collectors and prescribe such rules and forms to be observed by them as may be necessary for the proper execution of the law.

SUBPART A—SCOPE OF REGULATIONS

§ 180.1 *Alcoholic products coming into the United States from Puerto Rico and the Virgin Islands.* These regulations, "Regulations 24, Liquors and Articles from Puerto Rico and the Virgin Islands" (26 CFR Part 180), contain the procedural and substantive requirements relative to the collection of internal revenue taxes on alcoholic products coming into the United States from Puerto Rico and the Virgin Islands.

(53 Stat. 373, as amended, 404, 405; 26 U. S. C. 3170, 3350, 3360)

DERIVATION: T. D. 5589.

SUBPART B—DEFINITIONS

§ 180.5 *Meaning of terms.* As used in this part, unless the context otherwise requires, terms shall have the meanings ascribed in this subpart.

§ 180.6 *Alcohol.* "Alcohol" shall mean spirits produced at industrial alcohol plants established and operated under sections 3100 to 3124 of the Internal Revenue Code (26 U. S. C.).

§ 180.7 *Article.* "Article" shall mean any preparation unfit for beverage use, made with or containing distilled spirits, fermented liquors and alcohol not denatured in a denaturing plant established under Regulations 3 (26 CFR Part 182).

§ 180.8 *Collector.* "Collector," unless otherwise indicated, shall mean the collector of internal revenue of a collection district of the Bureau of Internal Revenue.

§ 180.9 *Commissioner.* "Commissioner" shall mean the Commissioner of Internal Revenue.

§ 180.10 *Denatured alcohol.* "Denatured alcohol" shall mean alcohol de-

natured in accordance with approved formulae in denaturing plants established under the provisions of Regulations 3 (26 CFR Part 182) and shall include completely and specially denatured alcohol.

§ 180.11 *Distilled spirits.* "Distilled spirits" shall mean that substance produced by the distillation of fermented grain, molasses, fruit, or other materials, commonly known as spirits, whisky, brandy, rum, gin, etc., but shall not include alcohol.

§ 180.12 *District supervisor.* "District supervisor" shall mean the person having charge of a supervisory district of the Alcohol and Tobacco Tax Division of the Bureau of Internal Revenue.

§ 180.13 *Gallon or wine gallon.* "Gallon" or "wine gallon" shall mean a United States gallon of liquid measure equivalent to the volume of 231 cubic inches.

§ 180.14 *Including.* The word "including" shall not be deemed to exclude things other than those enumerated which are in the same general class.

§ 180.15 *Inclusive language.* Words in the plural shall include the singular, and vice versa, and words in the masculine gender shall include females, associations, copartnerships, and corporations.

§ 180.16 *I. R. C.* "I. R. C." shall mean the Internal Revenue Code.

§ 180.17 *Insular internal revenue agent.* "Insular internal revenue agent" shall mean any duly authorized internal revenue agent of the Department of Finance of Puerto Rico.

§ 180.18 *Liquors.* "Liquors" shall mean ethyl alcohol, distilled spirits, liqueurs, cordials and similar compounds, wines, and fermented malt liquor or any alcoholic preparation fit for beverage use.

§ 180.19 *Permit.* "Permit" shall mean a formal written authorization of the treasurer of Puerto Rico.

§ 180.20 *Person, importer, shipper or consignee.* "Person," "importer," "shipper," or "consignee" shall include natural persons, associations, copartnerships, and corporations.

§ 180.21 *Proof gallon.* "Proof gallon" shall mean the alcoholic equivalent of a United States gallon at 60 degrees Fahrenheit, containing 50 percent of ethyl alcohol by volume.

§ 180.22 *Red strip stamp.* "Red strip stamp" shall mean the stamps prescribed under authority of section 2803 I. R. C.

§ 180.23 *Treasurer.* "Treasurer" shall mean the treasurer of Puerto Rico.

§ 180.24 *United States.* "United States" shall mean the States and the Territories of Alaska, Hawaii, and the District of Columbia.

§ 180.25 *U. S. C.* "U. S. C." shall mean the United States Code. (53 Stat. 373, as amended, 404, 405; 26 U. S. C. 3170, 3350, 3360)

SUBPART C—PRODUCTS COMING INTO THE UNITED STATES FROM PUERTO RICO

§ 180.35 *Taxable status.* Liquors coming into the United States from Puerto Rico are subject to a tax equal to the internal revenue tax imposed upon the production in the United States of like liquors. Articles coming into the United States from Puerto Rico, except as provided in § 180.36, are subject to a tax on the liquors contained therein at the rates imposed in the United States on like liquors of domestic production.

(53 Stat. 298, as amended, 347, as amended, 365, as amended, 373, as amended; 26 U. S. C. 2800, 3030, 3150, 3170)

§ 180.36 *Products exempt from tax.* Alcohol denatured in accordance with approved formulae at denaturing plants established under the provisions of Regulations 3 (26 CFR Part 182) and preparations made therewith in accordance with approved formulae, Form 1479-A, may be brought into the United States from Puerto Rico without incurring liability to internal revenue taxes as provided in Regulations 3. Alcohol which has not been so denatured and articles made therewith are subject to tax as provided in § 180.35.

(53 Stat. 364, 373, as amended; 26 U. S. C. 3123, 3170)

§ 180.37 *Deputy collector at San Juan.* The deputy collector of Internal Revenue assigned to duty in San Juan, P. R., is authorized to sell internal revenue stamps to qualified purchasers and to collect internal revenue taxes on liquors and articles subject to tax, which are to be shipped to the United States. Whenever the internal revenue tax is paid in Puerto Rico, the tax shall be paid to the deputy collector at San Juan, as provided in Subpart E of this part.

§ 180.38 *Containers of distilled spirits.* Containers of distilled spirits brought into the United States from Puerto Rico, having a capacity of one-half pint and not more than 1 gallon, shall conform to the requirements of Regulations 13 (26 CFR Part 175). Bulk containers are those having a capacity in excess of 1 liquid gallon.

(53 Stat. 331, 373, as amended; 26 U. S. C. 2871, 3170)

§ 180.39 *Labels.* All labels affixed to bottles of liquors coming into the United States shall conform to the requirements of the Federal Alcohol Administration Act and regulations issued thereunder. (27 CFR Parts 4, 5, and 7.)

§ 180.40 *Marking packages and cases.* Each case, barrel, cask, or similar container filled for shipment to the United States shall be serially numbered by the distiller, rectifier, or bottler. In addition to the serial number there shall be plainly printed, stamped, or stenciled on the head of each barrel or similar container or on one side of each case with durable coloring material, in letters and figures not less than one-half inch in height, the name of the distiller, rectifier,

or bottler, the brand name and kind of liquor, the wine and proof gallon contents, and the serial number of the approved formula under which made.

§ 180.41 *Destruction of marks and brands.* The marks, brands, and serial numbers required by this part to be placed on barrels, casks, or similar containers, or cases, shall not be removed, or obscured or obliterated, before the contents thereof have been removed; but when barrels, casks, or similar containers (except for fermented malt liquors) are emptied, all such marks, brands, and serial numbers shall be effaced and obliterated by the person removing the contents.

§ 180.42 *Destruction of stamps.* All stamps must remain on packages and cases until the contents are emptied. When a package or case of distilled spirits is emptied, all internal revenue stamps thereon must be completely effaced and obliterated. Any person who empties any receptacle of wine shall destroy the wine stamps thereon by scraping or obliterating immediately the receptacle is emptied. Fermented malt liquor stamps must be destroyed by driving through the stamp, the faucet through which the liquor is to be withdrawn, or an air-faucet of equal size, at the time the hogshead, barrel, or keg is tapped. The stamp thus destroyed must remain on the hogshead, barrel or keg until it is emptied.

(53 Stat. 330; 26 U. S. C. 2866)

§ 180.43 *Samples.* The Commissioner may require samples of liquors and articles to be submitted whenever desired for laboratory analysis in order to determine the rates of tax applicable thereto.

SPECIAL (OCCUPATIONAL) TAXES

§ 180.44 *Liquor dealers' special taxes.* Every person bringing liquors into the United States from Puerto Rico, who sells, or offers for sale, such liquors must file Form 11 with the collector of internal revenue and pay special (occupational) taxes as wholesale dealer in liquor or retail dealer in liquor, or both, in accordance with the law and regulations governing the payment of such special taxes (26 CFR Part 194).

(53 Stat. 373, as amended, 388, as amended, 391, 394, 405; 26 U. S. C. 3170, 3250, 3254, 3270, 3271, 3272, 3360).

DERIVATION: T. D. 5641.

§ 180.45 *Warehouse receipts covering distilled spirits.* Since the sale of warehouse receipts for distilled spirits is equivalent to the sale of distilled spirits, every person bringing distilled spirits into the United States from Puerto Rico, who sells, or offers for sale, warehouse receipts for distilled spirits stored in warehouses, or elsewhere, incurs liability to special tax as a dealer in liquors at the place where such warehouse receipts are sold, or offered for sale, and must file return and pay occupational tax as provided in § 180.44.

(53 Stat. 373, as amended, 388, as amended, 391, 394, 405; 26 U. S. C. 3170, 3250, 3254, 3270, 3271, 3272, 3360)

DERIVATION: T. D. 5641.

SUBPART D—FORMULAE AND PROCESSES FOR PRODUCTS FROM PUERTO RICO

§ 180.50 *Form 27-B Supplemental.* Every person who ships liquors or articles to the United States, except (a) alcohol denatured according to approved formulae at denaturing plants under the provisions of Regulations 3 (26 CFR Part 182) and (b) articles made with such denatured alcohol in accordance with approved formulae, shall submit to the Commissioner, in advance of shipment, formulae and processes on Form 27-B Supplemental covering the manufacture of such liquors or articles. A separate Form 27-B Supplemental will be filed for each formula and process. Each formula shall be given a serial number, beginning with number 1 for the first, and continuing in series thereafter: *Provided*, That the series in current use by persons who have filed formulae heretofore shall be continued. Form 27-B Supplemental must also show whether the internal revenue tax thereon will be paid in Puerto Rico, or paid at the port of arrival in the United States. Entries on Form 27-B Supplemental shall be made as indicated by the headings of the columns and lines of the form and in accordance with the instructions printed thereon or issued in respect thereto, and as required by this part. Formulae for products manufactured with specially or completely denatured alcohol shall be submitted as provided in Regulations 3 (26 CFR Part 182).

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

§ 180.51 *Description of formula for liquors.* Formulae for liquors (except fermented malt liquor) must show on Form 27-B Supplemental the kind and brand name of the product, the proof thereof, and all ingredients composing the product. If wine only or wine and distilled spirits are used in any product, the quantity or percentage by volume of each and the per centum of alcohol by volume of the wine must be shown. Where coloring, flavoring, sweetening, or blending materials are used, the percentage thereof by volume shall be shown. If any of the liquors named in the formula are made outside of Puerto Rico, the country of origin must be stated.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

§ 180.52 *Description of formula for articles.* Formulae for articles made with distilled spirits must show the quantity and proof of the distilled spirits used, or the percentage of absolute alcohol by volume contained in the finished product. Formulae for articles made with fermented liquors must show the kind and quantity thereof (liquid measure), and the per centum of absolute alcohol by volume of such fermented liquor.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

§ 180.53 *Description of process.* The statement of process must set out in sequence each step used in the manufacture of the finished product. The statement of process must also show whether liquors distilled from different materials, or by different distillers, or from different combinations of the same materials

at less than 190 degrees proof, or of different ages, or which differ in kind according to the standards of identity established under the Federal Alcohol Administration Act, or differ more than 10 degrees in proof, are to be blended together in the manufacture of the finished product. Likewise, the statement of process must show whether spirits stored in charred new oak containers are to be mingled with spirits stored in plain, reused, or metal cooperage, or whether spirits which have been quick-aged or treated with wood chips are to be mingled with spirits not so processed, or whether spirits that have been subjected to any treatment which changes their character are to be mixed with spirits not so treated.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

§ 180.54 *Changes of formulae and processes.* Any change in the ingredients composing a product covered by an approved formula or any change in the process of manufacture will necessitate the submission of a new Form 27-B Supplemental. Such formula will be serially numbered and disposed of in the same manner as new formulae.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

§ 180.55 *Filing and disposition of Form 27-B Supplemental—(a) Products to be taxpaid in Puerto Rico.* When the internal revenue tax is to be paid in Puerto Rico, Form 27-B Supplemental, in quadruplicate, will be submitted to the Commissioner. The Commissioner will indicate the rate of tax applicable to the product on each copy of the form, retain one copy, forward one copy to the deputy collector and one copy to the treasurer, and return one copy to the applicant.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

(b) *Products to be taxpaid at port of arrival.* When the internal revenue tax is to be paid at the port of arrival in the United States, Form 27-B Supplemental, in quintuplicate, shall be submitted to the Commissioner: *Provided*, That, if the product is to arrive at more than one port, two additional copies shall be submitted for each such port. The port or ports of arrival must be shown on the form. The Commissioner will indicate the rate of tax applicable thereto on each copy of the form, retain one copy, send one copy to the collector of customs at each designated port of arrival, one copy to the district supervisor of the district in which the port is located, one copy to the deputy collector, one copy to the treasurer, and return one copy to the applicant.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

SUBPART E—TAXPAYMENT IN PUERTO RICO

§ 180.60 *Insular permit required.* When liquors are to be taxpaid in Puerto Rico for shipment to the United States, an insular permit, Form 487A, to taxpay and withdraw the liquors from their place of storage in bond must be obtained from the treasurer.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

DISTILLED SPIRITS

§ 180.61 *Application and permit to taxpay, Form 487A.* Application for permit to taxpay and withdraw distilled spirits shall be made by the proprietor of the bonded warehouse or bonded processing room on Form 487A, in triplicate. All of the information called for by the form shall be furnished. The applicant will forward all copies of the form to the treasurer. If the application is properly prepared and is otherwise in order, the treasurer will execute his permit and send all copies of the form to the insular internal revenue agent at the bonded warehouse or bonded processing room where the spirits are stored.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

§ 180.62 *Gauge.* The insular internal revenue agent will gauge the spirits covered by the permit and report the details of gauge on Form 1520, in quadruplicate. All copies of Form 487A and three copies of Form 1520 will be delivered to the proprietor by the agent.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

§ 180.63 *Taxpayment.* The proprietor shall retain one copy of each form (487A and 1520) and send two copies of each to the deputy collector with remittance for the tax. If the spirits (either rectified or unrectified) are to be bottled before shipment, remittance for the distilled spirits tax only shall be made. The rectification tax on rectified spirits which are to be bottled shall be paid in the manner prescribed in § 180.71. If shipment of rectified spirits is to be made in packages (barrels, casks, or similar containers) the remittance must cover both the distilled spirits and rectification taxes.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

§ 180.64 *Issuance of tax stamps.* The deputy collector will issue the stamps. If the permit authorizes the shipment of rectified spirits in packages, and the remittance covers the rectification tax, in addition to the distilled spirits tax, the deputy collector will issue the necessary rectified spirits class B stamps. Each stamp (tax-paid and rectified spirits) shall bear the signature of the deputy collector, the date issued, by whom paid, the number of gallons and tenths of gallons of proof spirits, and the serial number of the cask or package. The deputy collector's signature may be affixed in facsimile by the use of a hand stamp, care being taken to use only such ink as will neither fade nor blur. When the stamps have been issued, the deputy collector will enter the serial numbers thereof in the appropriate space on all copies of Form 1520. The serial numbers of the rectified spirits stamps will be preceded by the letter "R."

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

§ 180.65 *Disposition of stamps—(a) Spirits to be bottled before shipment.* If the spirits are to be bottled before

shipment, the deputy collector will retain one copy each of Forms 487A and 1520 and send the stamps and one copy of each form to the treasurer. The treasurer will cancel and file the stamps in the manner prescribed in § 180.67, and authorize the bottling of the spirits as provided in § 180.68.

(b) *Spirits to be shipped in bulk containers.* If the shipment is to be made in packages, the deputy collector will deliver the stamps to the proprietor, who will affix the stamps to the packages, in the manner prescribed in § 180.66. One copy each of Forms 487A and 1520 will be retained by the deputy collector and one copy of each form will be forwarded to the treasurer. The deputy collector will note on the copy of Form 487A forwarded to the treasurer that the stamps were delivered to the proprietor.

(53 Stat. 405; 26 U. S. C. 3360)

§ 180.66 *Affixing stamps to barrels, casks, etc.* The stamps shall be affixed by the proprietor under supervision of an insular internal revenue agent to the heads of the packages with an adhesive of good quality. If the spirits are rectified, both stamps (tax-paid and rectified spirits) will be affixed to the head of the package. The insular internal revenue agent will then cancel the stamps. A stencil plate of brass or copper shall be used for this purpose in which will be cut not less than five fine parallel waved lines, long enough to extend not less than three-quarters of an inch above and below the stamp, on the surface of the cask. The stencil plate will be so set as to imprint with durable, black coloring material the five parallel waved lines across the stamp at such points as will least obscure the reading matter. The coloring material will be so applied with the brush as to make these lines distinct without blotting or spreading over the stamp. The proprietor shall further secure the stamp to the cask by driving a tack or staple in each corner of the stamp and one in the center and as many more as appear necessary where the stamp bears coupons rendering it irregular in shape. When the stamps have been affixed and canceled, they must be immediately covered by a coat of transparent varnish or shellac.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

§ 180.67 *Disposition of stamps by treasurer.* Upon receipt of tax-paid distilled spirits stamps covering spirits which are to be bottled prior to shipment, the treasurer will cancel same by perforating therein or stamping thereon the word "Canceled." The canceled stamps will be securely attached to Forms 487A and 1520, covering the regauge and withdrawal of the packages represented by the stamps, and filed in the office of the treasurer. The stamps and forms will be available for inspection by United States internal revenue officers.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

§ 180.68 *Notice of taxpayment by treasurer.* When the tax-paid stamps

have been canceled as provided in section 180.67 the treasurer will notify the proper insular internal revenue agent of the taxpayment of the spirits and authorize their withdrawal from the bonded warehouse or bonded processing room, as the case may be, for bottling. The notice to the insular internal revenue agent must describe fully the liquors to be released.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

§ 180.69 *Bottling tax-paid spirits.* Upon receipt of notice from the treasurer that the distilled spirits tax on a particular lot of spirits has been paid, the insular internal revenue agent will release the spirits for bottling. Spirits which are to be bottled without rectification may not be removed through the bonded processing room to the bottling house, but must be removed directly from the bonded warehouse to the bottling house. The bottling operations will be conducted under supervision of the insular internal revenue agent.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

§ 180.70 *Stamping bottles.* Each bottle of tax-paid distilled spirits must have affixed thereto a red strip stamp of proper denomination bearing the name of the distiller, rectifier, or bottler. Red strip stamps will be purchased and overprinted as provided in Subpart I of this part.

(53 Stat. 303, as amended, 373, as amended, 405; 26 U. S. C. 2803, 3170, 3360)

§ 180.71 *Payment of rectification tax on bottled rectified spirits.* When rectified spirits, upon which the distilled spirits tax has been paid as provided in § 180.63, have been bottled and cased, the rectification tax thereon shall be paid by rectified spirits stamps affixed to the case. Special Puerto Rican rectified spirits stamps in denominations of 1/2 cent, 1 cent, 2 cents, 3 cents, 4 cents, 5 cents, 6 cents, 10 cents, 30 cents, 36 cents, 40 cents, 50 cents, 60 cents, 72 cents, 80 cents, and \$1 have been provided for this purpose. These stamps may be purchased by rectifiers, whenever desired, from the deputy collector pursuant to requisition approved by the insular internal revenue agent on Form 427B, in triplicate. The heading of the form shall be modified by eliminating the word "wine" and substituting therefor the words "rectified spirits." When the stamps have been issued, the deputy collector will stamp the date of sale on all copies of Form 427B, retain one copy and send two copies to the treasurer. The treasurer will send one copy to the insular internal revenue agent at the plant.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

§ 180.72 *Affixing rectified spirits stamps to cases.* The rectifier shall cancel the rectified spirits stamps immediately before affixing them to the cases by indelibly writing or stamping thereon or perforating therein his name or initials and the date of cancellation. The stamps must be securely affixed to one side of the case with an adhesive of

good quality under the immediate supervision of an insular internal revenue agent. If the spirits are packaged in wooden cases, the stamps will be further secured by the use of tacks in addition to the adhesive. After affixing the stamps to the cases, a coating of transparent varnish or shellac shall be applied over the stamps to prevent their easy removal. Before shipment to the United States may be made, a permit therefor must be obtained from the treasurer as provided in § 180.88.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

LIQUEURS, CORDIALS, ETC., CONTAINING WINE

§ 180.73 *Rates of tax.* Where wine and distilled spirits are used in the manufacture of liqueurs, cordials, and similar compounds, the internal revenue tax imposed under section 3030(a) (1), Internal Revenue Code, as amended, will be collected on the wine, and tax at the distilled spirits rate will be collected on the distilled spirits used therein. In addition thereto, liqueurs, cordials, and similar compounds containing unfortified wine are subject to the tax imposed under section 2800(a) (5), Internal Revenue Code, whereas liqueurs, cordials, and similar compounds containing fortified wine are subject to the tax imposed under section 3030(a) (2), Internal Revenue Code, as amended. A quantitative formula is required to be filed for each such product in accordance with § 180.51.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

§ 180.74 *Taxpayment.* When permit, Form 487A, has been issued by the treasurer, as provided in § 180.61 authorizing the taxpayment and withdrawal of distilled spirits and wines for use in the manufacture of liqueurs, cordials, and similar compounds, the insular internal revenue agent will gauge the distilled spirits to be used therein and report the details of gauge on Form 1520, in quadruplicate. He will also determine the number of gallons (liquid measure) and the per centum of alcohol by volume of the wine to be used and report the quantity so determined and alcoholic strength of the wine on Form 1520, immediately below the details of gauge of the distilled spirits. The wine will be reported thereon as follows: "Wine, 16 per cent alcohol by volume, 200 gallons." The insular internal revenue agent will retain one copy of Form 1520 and deliver three copies each of Forms 487A and 1520 to the rectifier. The rectifier will forward two copies each of Form 487A and Form 1520 to the deputy collector with remittance for the tax on the distilled spirits and wine, as provided in §§ 180.63 and 180.81.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

§ 180.75 *Issuance and disposition of stamps.* The deputy collector will issue the tax-paid stamps in the manner prescribed in § 180.64 for the distilled spirits tax and wine stamps for the tax on the wine. The wine stamps and tax-paid stamps will be forwarded to the treasurer, together with one copy each of Forms 437A, 427B and 1520. The treasurer will

cancel and file the stamps in the manner prescribed in § 180.67 and authorize the release of the liquors.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

§ 180.76 *Taxpayment of finished product.* If the finished product is subject to the rectification tax under section 2800 (a) (5), Internal Revenue Code, rectified spirits stamps will be procured and affixed to the cases as provided in §§ 180.71 and 180.72. If the finished product is subject to the tax under section 3030 (a) (2), Internal Revenue Code, as amended, wine stamps will be procured and affixed to the cases as provided in §§ 180.81 and 180.82. Containers of liqueurs, cordials and similar compounds shall bear red strip stamps as provided in Subpart I of this part.

(53 Stat. 298, as amended, 347, as amended, 373, as amended, 405; 26 U. S. C. 2900, 3030, 3170, 3360)

FERMENTED MALT LIQUOR

§ 180.77 *Application and permit to taxpay, Form 487A.* The brewer shall make application for permit to taxpay fermented malt liquor on Form 487A, in triplicate. If shipment is to be made in hogsheads, barrels, or kegs, the brewer will enter in the statement "Description of packages" the total number of each size, according to capacity, of containers which it is desired to taxpay. If shipment is to be made in bottles, the brewer will enter therein the number of cases, size of bottles, number of bottles per case, the total contents thereof in gallons (liquid measure), and the equivalent thereof in barrels and fractions of barrels of 31 gallons each. All copies of Form 487A will be forwarded to the treasurer. If the application is properly executed and the taxpayment and withdrawal are in order, the treasurer will execute his permit and return all copies to the brewer.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

§ 180.78 *Taxpayment.* The brewer shall send two copies of Form 487A with Form 7, in triplicate, to the deputy collector with remittance for the tax. If shipment is to be made in hogsheads, barrels, or kegs, the stamps and one copy of Form 7 will be returned to the brewer. One copy each of Forms 7 and 487A will be sent to the treasurer, and one copy of each of the forms will be retained by the deputy collector. The deputy collector will note on the copy of Form 487A sent to the treasurer that the stamps were delivered to the brewer. If the application, Form 487A, covers bottled fermented malt liquor, the deputy collector will send the fermented malt liquor stamps to the treasurer. The treasurer will cancel and file the stamps as provided in § 180.67 and notify the insular internal revenue agent that the tax thereon has been paid. Before shipment may be made, a permit therefor must be obtained as provided in § 180.88.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

§ 180.79 *Affixing fermented malt liquor stamps to hogsheads, barrels, and kegs.* The brewer, immediately before

affixing stamps to hogsheads, barrels, and kegs, shall cancel the stamps by indelibly stamping thereon or perforating therein his name or initials and the date of cancellation in letters and figures of not less than one-fourth inch in height. The stamps must be affixed centrally upon the spigot hole in the head of the package by the use of a suitable adhesive in such manner as will prevent their becoming detached by any change in moisture conditions attending the storage, cooling, dispensing, and other handling of the packages.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

WINE

§ 180.80 *Application and permit to taxpay, Form 487A.* Application for permit to taxpay wine shall be made on Form 487A, in triplicate. All of the information required by this part and called for by the form shall be furnished. If shipment is to be made in casks, barrels, kegs, or similar containers, the applicant shall enter in the statement "Description of liquors" the name of the winemaker producing the wine, the serial numbers of the packages, the total number of wine gallons contained therein, and the taxable grade of the wine, i. e., "not more than 14%" if the wine contains not more than 14 per centum of absolute alcohol by volume; "14-21%" if the wine contains more than 14 per centum and not exceeding 21 per centum of absolute alcohol by volume; "21-24%" if the wine contains more than 21 per centum and not exceeding 24 per centum of alcohol by volume. On wines containing more than 24 per centum of alcohol by volume, the true percentage of alcohol by volume shall be stated. If the application for taxpayment covers more than one taxable grade of wine, the quantity in each taxable grade must be reported separately. If bottled wine is to be taxpaid, the applicant shall show the number of cases, size of the bottles, the number of bottles per case, the total contents in wine gallons, and the taxable grade of the wine in the manner stated above. All copies of the application, Form 487A, shall be forwarded to the treasurer. If the application is properly executed and the taxpayment is in order, the treasurer will execute the permit and return all copies to the applicant.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

§ 180.81 *Taxpayment.* The applicant shall send two copies of Form 487A with Form 427B, in triplicate, to the deputy collector with remittance for the tax. The deputy collector will issue the stamps, stamp the date of sale on all copies of Form 427B, retain one copy each of Forms 487A and 427B, deliver the stamps and one copy of Form 427B to the applicant, and send one copy of each of the forms to the treasurer.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

§ 180.82 *Affixing wine stamps to packages and cases.* The applicant shall cancel the wine stamps immediately before affixing them to the packages or cases by indelibly writing or stamping

thereon or perforating therein his name or initials and the date of cancellation. The stamps must be securely affixed to one side of the case or to the head of the package with an adhesive of good quality, under the immediate supervision of an insular internal revenue agent. On wooden packages and cases, the stamps will be further secured by the use of tacks in addition to the adhesive. After affixing, a coating of transparent varnish or shellac shall be applied over the stamps to prevent their easy removal. Before shipment may be made, a permit therefor must be obtained from the treasurer as provided in § 180.88.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

ARTICLES

§ 180.83 *Taxable status.* Articles containing alcohol which has been denatured at a denaturing plant established under Regulations 3 (26 CFR Part 182) but which have not been made in accordance with an approved formula, Form 1479-A; articles made with alcohol which has not been denatured at a denaturing plant established under Regulations 3 (26 CFR Part 182); and articles unfit for beverage purposes, made with distilled spirits or fermented liquors, are subject to tax on the distilled spirits or fermented liquors contained therein at the rate imposed by law on like liquors of domestic production. A formula and process covering the manufacture of each such product shall be filed in accordance with Subpart D of this part.

(53 Stat. 364, 373, as amended, 405; 26 U. S. C. 3123, 3170, 3360)

§ 180.84 *Application and permit to taxpay, Form 487A.* The manufacturer shall make application on Form 487A, in triplicate, for permit to taxpay the distilled spirits or fermented liquors which it is desired to use in the manufacture of the articles. All copies of the application shall be forwarded to the treasurer. If the application is properly executed and otherwise in order, the treasurer will execute his permit on the form and send all copies of the form to the insular internal revenue agent at the premises where the liquor is stored.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

§ 180.85 *Gauge.* If distilled spirits are to be used in the manufacture of articles, the insular internal revenue agent will gauge the spirits and report the details of gauge on Form 1520, in quadruplicate. If wine is to be used, the insular internal revenue agent will determine the number of wine gallons and the percentage of alcohol by volume. The wine will be reported on Form 1520, in quadruplicate, in the manner prescribed in § 180.74. If articles are to be manufactured with fermented malt liquor, the insular internal revenue agent will determine the quantity to be used and prepare a report, in quadruplicate, showing such amount in terms of barrels of 31 gallons each, or fractional parts thereof. Three copies of the report will be delivered to the manufacturer by the agent.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

§ 180.86 *Taxpayment.* The manufacturer will forward two copies of the report of gauge and two copies of his permit to taxpay, Form 487A, to the deputy collector with remittance for the tax. The deputy collector will issue distilled spirits, wine, or fermented malt liquor stamps, as the case may be, retain one copy each of the report of gauge and Form 487A, and send one copy of each with the stamps to the treasurer.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

§ 180.87 *Action by treasurer.* The treasurer will cancel and file the stamps in the manner prescribed in § 180.67, and authorize the insular internal revenue agent to release the liquors. A permit must be obtained as provided in § 180.88 before the articles may be shipped to the United States.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

PERMIT TO SHIP LIQUORS AND ARTICLES

§ 180.88 *Permit to ship required.* Before liquors and articles upon which all internal revenue taxes have been paid may be shipped from Puerto Rico to the United States, a permit therefor must be obtained from the treasurer as provided in §§ 180.89 and 180.90.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

§ 180.89 *Application, Form 487B.* Application for permit to ship tax-paid liquors and articles shall be made by the shipper for each consignment on Form 487B, in septuple. All the information required by this part and called for by the form shall be furnished. In addition thereto, the shipper shall note separately in part 1 of such forms the amounts of the basic internal revenue tax and rectification tax paid on the merchandise. All copies of the form shall be delivered to the insular internal revenue agent who will execute his certificate of taxpayment thereon and forward all copies to the treasurer within sufficient time to allow for the issuance of permit and customs inspection as provided by § 180.90.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

DERIVATION: T. D. 5505.

§ 180.90 *Issuance of permit, Form 487B, and customs inspection.* If the application has been properly executed and the treasurer is satisfied that all internal revenue taxes due on the liquors or articles covered thereby have been paid, he will execute his permit on all copies thereof, retain one copy of the form, return two copies to the shipper and send four copies to the collector of customs in Puerto Rico. The shipper will submit the two copies of the Form 487B to the collector at least six hours prior to the intended lading of the merchandise. The collector will then inspect the merchandise covered by the Form 487B after which he will execute his certificate on part 4 of each copy of Form 487B indicating all exceptions. If discrepancies appear indicating differences between the quantity covered by Form 487B and the quantity actually contained in the ship-

ment or the improper taxpayment of the merchandise, he will withhold release of the shipment and notify the treasurer of such discrepancies. Thereupon, such discrepancies must be corrected in the shipping documents and additional tax paid, if required, prior to release of the merchandise. The collector, upon release of the merchandise for shipment, will retain one copy of the Form 487B, return two copies to the shipper and forward one copy to the deputy collector of Internal Revenue at San Juan, Puerto Rico. He will also send two copies to the collector of customs at the port of arrival in the United States, one of which should be mailed and the other dispatched on the vessel concerned for the guidance of the inspector who will handle the cargo. After the shipment has been cleared by the collector of customs in Puerto Rico, the shipper shall retain one copy of the Form 487B and send one copy thereof, with other shipping documents, to the collector of customs at the port of arrival.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

DERIVATION: T. D. 5505.

PROCEDURE AT PORT OF ARRIVAL

§ 180.91 *Action by carrier.* The carrier of the merchandise specified on the Form 487B shall, at the time of unloading at the port of arrival in the United States, segregate and arrange the cases of liquors or articles for convenient customs examination and will assume any expense incurred in connection therewith.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

DERIVATION: T. D. 5652.

§ 180.92 *Inspection by collector of customs.* Upon receipt of Form 487B, application and permit to ship tax-paid liquors or articles to the United States, bearing the sworn affidavit of the shipper and the certification of the insular internal revenue agent that all the internal revenue taxes due on the liquors or articles covered thereby have been paid and the copies of Form 487B from the collector of customs in Puerto Rico, the collector of customs at the port of arrival will inspect the merchandise to determine whether the quantity specified on the Form 487B is contained in the shipment. He will execute his certificate on part 5 of each copy of Form 487B received and indicate thereon any exceptions found at the time of discharge. The statement of exceptions should show the serial number of each case or other shipping container which sustained a loss, the quantity of liquor reported shipped in such container and the quantity lost. Losses occurring as the result of missing bottles, cases or other containers should be listed separately from empty containers and containers which have sustained losses due to breakage. Where the statement is made on the basis of bottles missing or lost due to other cause, the number and size of bottles lost should be shown. If the collector finds that the full amount of the taxes due has not been paid, he will require the difference

due to be paid prior to release of the merchandise in accordance with the applicable provisions of this part. When the proper inspection of the merchandise has been effected, and any additional taxes found to be due on the liquors or articles collected, the merchandise will be released.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

DERIVATION: T. D. 5652.

§ 180.93 *Disposition of forms by collector of customs.* Two copies of the Form 487B will be forwarded to the deputy collector of internal revenue at San Juan, Puerto Rico, and one copy of the form will be retained by the collector of customs and be available for inspection by internal revenue officers. If the taxpayer files a claim for refund of tax on losses, the deputy collector of internal revenue will forward to the Commissioner a copy of the completed Form 487B with the claim for refund.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

DERIVATION: T. D. 5652.

SUBPART F—TAXPAYMENT AT PORT OF ARRIVAL IN THE UNITED STATES FROM PUERTO RICO

§ 180.100 *General.* The internal revenue tax due on untax-paid liquors and articles brought into the United States from Puerto Rico shall be paid to the collector of internal revenue at or most convenient to the port of arrival in the United States as provided in this subpart.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

§ 180.101 *Permit, Form 487C.* Every person desiring to ship untax-paid liquors and articles to the United States shall obtain a permit therefor from the treasurer. Application for permit shall be filed by the shipper for each consignment on Form 487C, in triplicate, giving all of the information called for on the form. All copies of the form shall be submitted to the treasurer. If the application is properly prepared, the treasurer will execute the permit thereon, retain one copy and return two copies to the applicant. The shipper shall retain one copy and send one copy with other shipping documents to the collector of customs at the port of arrival.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

BULK CONTAINERS

§ 180.102 *Gauge.* When untax-paid distilled spirits are brought into the United States in bulk containers from Puerto Rico, the customs officer will re-gauge the packages and prepare a report, in triplicate, showing the name of the manufacturer, the kind of liquor, the brand name, the number of the formula under which the spirits were produced, the serial number and the wine and proof gallon contents of each package. If the shipment consists of wine or fermented malt liquor, the customs officer will prepare a report showing the name of the manufacturer, the kind of liquor, the brand name, and the serial number of

each package. In the case of wine the wine-gallon content and the taxable grade of the wine will be shown, whereas in the case of fermented malt liquor the report will cite the capacity, size of the container, and the number of containers of each size.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

§ 180.103 *Action by collector of customs.* The collector of customs will ascertain the rate or rates of tax applicable to the product from the formula, Form 27-B Supplemental, on file in his office and note the tax due on the liquor on all copies of the customs officer's report of gauge. If the spirits are subject to both the distilled spirits and rectification taxes, the collector of customs shall show separately the total amount of each such tax. The collector of customs will retain one copy of the report and send one copy to the importer and one copy to the collector of internal revenue at or most convenient to the port of arrival in the United States.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

§ 180.104 *Taxpayment.* Upon receipt of the report from the collector of customs showing the amount of tax due on a consignment of liquors, the importer shall file application for taxpayment with the collector of internal revenue at or most convenient to the port of arrival in accordance with §§ 180.105-180.107.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

§ 180.105 *Taxpayment of distilled spirits, Form 179.* Application for the taxpayment of distilled spirits in bulk containers shall be made on Form 179, in duplicate. The application and entry on Form 179 shall be modified to show that the spirits are to be withdrawn from customs custody, giving the name of the port where the liquors are held. Under the statement "Description of Packages" the number of packages to be taxpaid, serial numbers of the packages, kind of spirits and brand name, the name of the manufacturer, and the taxable contents of the packages as shown by the customs gauger's report will be shown. The importer shall forward both copies of Form 179 and the customs gauger's report to the collector of internal revenue with remittance for the tax.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

§ 180.106 *Taxpayment of fermented malt liquor, Form 7.* When fermented malt liquor is brought into the United States from Puerto Rico in hogsheads, barrels, or kegs, the importer will prepare Form 7, in duplicate, for the necessary number of each denomination of fermented malt liquor stamps desired for the containers. Both copies of Form 7 and the customs gauger's report will be forwarded to the collector with remittance for the tax.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

§ 180.107 *Taxpayment of wine, Form 427B.* When wine is brought into the

United States from Puerto Rico, the importer will prepare Form 427B, in duplicate, for the necessary number of each denomination of wine stamps desired for taxpaying the containers. Both copies of Form 427B and the customs gauger's report will be forwarded to the collector with remittance for the tax.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

§ 180.108 *Issuance of stamps.* The collector will refer to the report forwarded to him by the collector of customs and if the remittance covers the full amount of tax due as shown by such report, he will write or stamp on each copy of Form 7, 179, or 427B, as the case may be, the words "Puerto Rico" and issue the stamps as provided in §§ 180.109-180.111.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

§ 180.109 *Issuance of distilled spirits and rectified spirits stamps.* Each stamp shall bear the signature of the collector, who will write or stamp thereon the date of payment of the tax, by whom paid, the number of gallons and tenths of gallons of proof spirits, and the serial number of the package. The collector may affix his signature thereto in facsimile by the use of a hand stamp, care to be taken to use only such ink as will neither fade nor blur. The collector will execute his certificate of taxpayment on both copies of Form 179, retain one copy, and return one copy with the stamps to the taxpayer. If both distilled spirits taxpaid stamps and rectified spirits stamps are issued, the entry on Form 179 of the serial numbers of the rectified spirits stamps shall be preceded by the letter "R."

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

§ 180.110 *Issuance of fermented malt liquor stamps.* The collector will issue fermented malt liquor stamps in the denominations requested on Form 7, note the serial numbers of the stamps in the space provided therefor on Form 7, stamp the date of sale thereon, retain one copy, and return one copy with the stamps to the taxpayer.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

§ 180.111 *Issuance of wine stamps.* The collector will issue wine stamps in the denominations requested on Form 427B, stamp the date of sale thereon, retain one copy, and return one copy with the stamps to the taxpayer.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

§ 180.112 *Affixing and canceling distilled spirits and rectified spirits stamps.* The taxpayer shall affix the stamps to the heads of the packages with an adhesive of good quality under supervision of a customs officer. If distilled spirits and rectified spirits stamps are issued for the same package, both stamps shall be affixed thereto. The customs officer will then cancel the stamps in the manner prescribed in § 180.66.

(53 Stat. 373, as amended, 398, 405; 26 U. S. C. 3170, 3301, 3360)

§ 180.113 *Affixing and canceling fermented malt liquor stamps.* The taxpayer must immediately, before affixing fermented malt liquor stamps to hogsheads, barrels, and kegs, cancel the stamps by stamping thereon or perforating therein his name or initials and the date of cancellation, in letters and figures of not less than one-fourth inch in height. The stamps must be affixed centrally upon the spigot hole in the head of the package by the use of a suitable adhesive in such manner as will prevent their becoming detached by any change in moisture conditions attending the storage, cooling, dispensing, and other handling of the packages.

(53 Stat. 373, as amended, 398, 405; 26 U. S. C. 3170, 3301, 3360)

§ 180.114 *Affixing and canceling wine stamps.* The taxpayer must, immediately before or after affixing wine stamps to a package, cancel the stamps by indelibly writing or stamping thereon or perforating therein his name or initials and the date of cancellation. The stamps must be affixed to the Government head of each package with a good adhesive. In the case of wooden packages, tacks or staples shall be used in addition to the adhesive. When the wine stamps have been affixed to the package as heretofore provided, a coating of transparent varnish or shellac must be applied over the stamps.

(53 Stat. 373, as amended, 398, 405; 26 U. S. C. 3170, 3301, 3360)

BOTTLED LIQUORS

§ 180.115 *Taxable contents.* When bottled liquors arrive in the United States from Puerto Rico, the customs officer will refer to his copy of the approved formula, inspect the liquors, and prepare a statement, in triplicate, showing the name of the manufacturer, kind of liquor and brand name, number of cases, serial numbers of the cases, the taxable contents thereof, and the internal revenue tax due thereon. One copy of the statement will be sent to the collector of internal revenue, one copy forwarded to the importer, and one copy will be retained by the collector of customs.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

§ 180.116 *Taxpayment.* The importer will forward his copy of the statement to the collector with remittance for the tax. The collector will refer to the statement forwarded to him by the collector of customs and if the remittance covers the full amount of tax due as shown by such report, he will, in the case of bottled distilled spirits and fermented liquors, issue receipt, Form 1, for the tax paid and return the statement and Form 1 to the importer. The collector will report the tax on his current distilled spirits list, Form 23A, as an advance collection, noting in the remarks column that it is a Puerto Rican collection. The importer will deliver the receipt, Form 1, to the collector of customs as evidence of taxpayment. In the case of wines, the importer will forward Form 427B, in duplicate, to the collector with the state-

ment and remittance for the tax, as provided in section 180.81. The collector will issue the wine stamps, stamp the date of sale on both copies of Form 427B, and return the stamps, statement, and a copy of Form 427B to the importer. One copy of Form 427B will be retained by the collector, who will write or stamp thereon the words "Puerto Rico" in order that the tax so collected may be credited to the government of Puerto Rico. The importer shall cancel and affix the stamps to the outer container under supervision of a customs officer as provided in § 180.82. If the collector of customs is satisfied that the full amount of tax has been paid, he will issue a release permit therefor.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

§ 180.117 *Affixing red strip stamps to bottles.* Before bottled distilled spirits are released from customs custody, the importer must procure and affix red strip stamps to the bottles as provided in Subpart I of this part.

(53 Stat. 303, as amended, 373, as amended, 398, 405; 26 U. S. C. 2803, 3170, 3301, 3360)

SUBPART G—ARTICLES FROM PUERTO RICO

§ 180.125 *General.* Articles containing liquors are subject to a tax on the liquors contained therein equal to that imposed on the production of like liquors in the United States.

(53 Stat. 298, as amended, 373, as amended, 405; 26 U. S. C. 2800, 3170, 3360)

§ 180.126 *Taxpayment and release.* When articles containing liquors arrive from Puerto Rico, the collector of customs will refer to his copy of the approved formula and prepare a statement, in triplicate, showing the name of the manufacturer, name of the article, the taxable quantity of liquors contained in the article, and the amount of tax due. One copy will be sent to the importer, one copy forwarded to the collector, and one copy retained by the collector of customs. The importer shall forward his copy of the statement to the collector with remittance for the tax. The collector will verify the amount of tax due with the copy of the statement received by him from the collector of customs. If the remittance is sufficient to cover the amount of tax due on the articles, the collector will issue a receipt therefor on Form 1, certify on both copies of the statement to the payment of the tax, and return the importer's copy of the certified statement with Form 1 to the importer. The collector will report the tax on his list, Form 23A, as an advance collection, noting in the remarks column that it is a Puerto Rican collection. The importer will submit the receipt on Form 1 to the collector of customs, who will, if he is satisfied that the full amount of tax has been paid, direct the customs inspector to stencil the word "Tax-paid" on the cask, barrel, or other outer container, and release the shipment.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

SUBPART H—LIQUORS AND ARTICLES PURCHASED BY TOURISTS IN PUERTO RICO

§ 180.130 *Taxable.* When liquors and articles subject to tax are brought into the United States by tourists, the tax thereon shall be paid as provided in this subpart.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

§ 180.131 *Taxpayment in Puerto Rico.* Liquors upon which all Federal internal revenue taxes have been paid in Puerto Rico may be brought into the United States for personal consumption without payment of additional taxes thereon. Containers of such spirits must be red strip stamped by the distiller, bottler, or rectifier who paid the tax. Bottles in possession of tourists bearing red strip stamps shall be evidence to customs authorities at the port of departure and at the port of arrival that the tax on the spirits has been paid. Wines upon which the internal revenue tax has been paid must have wine tax stamps affixed either to the bottle or outer container. When fermented malt liquor is purchased by a tourist for consumption in the United States, the tourist will pay the internal revenue tax due thereon to the deputy collector at San Juan, P. R., and obtain receipt therefor on Form 1. The tax on articles purchased by tourists may be paid to the deputy collector, who will issue receipt therefor on Form 1. Such receipts must be presented to customs authorities at the port of arrival as evidence of taxpayment.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

§ 180.132 *Report of red strip stamps used.* The insular internal revenue agent will report all red strip stamps used on tax-paid spirits, bottled for sale to tourists in Puerto Rico, on Form 182 as provided in section 180.152.

(53 Stat. 303, as amended, 373, as amended, 405; 26 U. S. C. 2803, 3170, 3360)

§ 180.133 *Taxpayment at port of arrival.* If the internal revenue tax on liquors and articles is not paid in Puerto Rico, it must be paid by the tourist to the collector of internal revenue at the port of arrival before release thereof from customs custody. The collector of customs will notify the collector of internal revenue of the amount of tax due. Upon payment of the tax, the collector will give a receipt therefor on Form 1, and report it on his current distilled spirits list, Form 23A, as an advance collection. The collector will note in the remarks column of the list "Puerto Rican collection." The taxpayer shall submit the receipt to the collector of customs, who will release the liquor or article. Liquors brought into the United States by tourists for personal consumption are not required to be strip stamped when taxpaid at the port of arrival in the United States.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

SUBPART I—PURCHASE AND USE OF RED STRIP STAMPS FOR DISTILLED SPIRITS FROM PUERTO RICO

§ 180.140 *Containers of distilled spirits to bear red strip stamps.* Distilled

spirits upon which all Federal internal revenue taxes are paid in Puerto Rico must have red strip stamps affixed to the immediate containers thereof prior to shipment to the United States. Containers of distilled spirits which have not been tax-paid in Puerto Rico may not be red strip stamped prior to shipment, but must be stamped after tax-payment at the port of arrival in the United States before their release from customs custody.

(53 Stat. 303, as amended, 373, as amended, 405; 26 U. S. C. 2803, 3170, 3360)

§ 180.141 Persons authorized to affix red strip stamps. Red strip stamps shall be affixed to containers of distilled spirits as follows: (a) by the distiller, bottler, or rectifier in Puerto Rico as prescribed in §§ 180.147-180.152; or (b) under customs supervision, by the importer or consignee, or his authorized agent, at the port of arrival in the United States as prescribed in §§ 180.153-180.165.

(53 Stat. 303, as amended, 373, as amended, 405; 26 U. S. C. 2803, 3170, 3360)

§ 180.142 Denominations of red strip stamps. Red strip stamps will be provided in the following denominations only: 1 gallon, $\frac{1}{2}$ gallon, 1 quart, $\frac{1}{2}$ quart, $\frac{3}{4}$ quart, 1 pint, $\frac{1}{2}$ pint, $\frac{3}{4}$ pint, and less than $\frac{1}{2}$ pint. When bottles for which standards of fill are not prescribed are of sizes for which no red strip stamps are provided, the person required to affix the red strip stamps shall use those of the denomination next under the actual quantity of liquors contained in the bottles, as, for instance, a red strip stamp of the $\frac{1}{2}$ pint denomination for a bottle containing more than $\frac{1}{2}$ pint and less than $\frac{3}{4}$ pint, and will block or strike out the original denomination and write or print on the red strip stamps immediately above the blocked or stricken out denomination the exact quantity of liquors contained in the bottles. Red strip stamps of the denomination of "less than $\frac{1}{2}$ pint" need not be changed to show the exact quantity contained in the bottles. Red strip stamps will be issued 50 in a sheet. The price is 1 cent for each red strip stamp, except that in the case of red strip stamps for bottles of less than $\frac{1}{2}$ pint the price is one-quarter of 1 cent for each red strip stamp.

(53 Stat. 303, as amended, 373, as amended, 405; 26 U. S. C. 2803, 3170, 3360)

§ 180.143 Manner of affixing red strip stamps. The red strip stamps must be securely affixed to the bottles with the use of a good adhesive. The adhesive when used must be in proper liquid condition. Care must be taken to cover the entire back of the red strip stamp with the adhesive, and to press it firmly against the surface of the bottle sufficiently long to cause the red strip stamp to adhere securely to the bottle. The red strip stamp must pass over the mouth of the bottle, extending an approximately equal distance on two sides of the bottle, and be so affixed that a portion of the red strip stamp will remain attached to the bottle when it is opened.

(53 Stat. 303, as amended, 373, as amended, 405; 26 U. S. C. 2803, 3170, 3360)

§ 180.144 Concealing or obscuring red strip stamps. No part of the red strip stamp shall be concealed or obscured by any label or other covering, except that a cup may be placed over the opening of the bottle or the bottle may be placed in a carton, as hereinafter provided. Seals made of cellulose or other material which are shrunk or otherwise fitted over the necks of the bottles and cover the red strip stamps must be sufficiently transparent to permit the red strip stamps to be plainly seen and the data thereon easily read. No cup or cap may be placed over the opening of a bottle and cover the stamp, unless such cup or cap is transparent or is so placed on the bottle that it may be readily removed at any time without injury to the stamp, and the arrangement is such that the ends of the stamp will be plainly visible when the cup or cap is in place. Cartons or other coverings of bottles are permitted if so made that they may be opened and closed without being torn or broken. Sealed cartons or other coverings may not be used unless transparent or unless openings therein permit the data on the red strip stamp and the indicia on the bottle to be plainly seen and read.

(53 Stat. 303, as amended, 331, 373, as amended, 405; 26 U. S. C. 2803, 2871, 3170, 3360)

§ 180.145 Affixing red strip stamp over cup or cap. The red strip stamp may be affixed over a cup or cap placed over the opening of the bottle, provided the arrangement is such that the red strip stamp will be torn apart or destroyed when the cup or cap is unscrewed, removed, or destroyed. Where it is desired to affix the red strip stamp over a removable cup or cap, the cup or cap must be securely screwed or fastened over the opening of the bottle, and must be of such size and construction that the red strip stamp will pass over the top and extend beyond the cup or cap for such length that each end of the red strip stamp may be securely affixed to the surface of the bottle. The red strip stamp must be securely affixed, with a strong adhesive, to both the cup or cap and the bottle. Where it is desired to affix the red strip stamp over a cap or seal made of cellulose or other similar adhesive material which is so shrunk or otherwise fitted over the neck of the bottle as to be unremovable without being destroyed, and is of such size and construction that the red strip stamp will not extend beyond such cap or seal to permit each end to be affixed to the surface of the bottle, it will not be necessary for the ends of the stamp to be affixed to the surface of the bottle, provided the cap or seal is affixed to the bottle in such a manner that when the bottle is opened the stamp will be torn apart and a portion of the cap or seal and the stamp will remain attached to the bottle. In any case where there is doubt as to the propriety of the use of any cup or cap, the bottle and cup or cap should be submitted to the Commissioner for a ruling thereon.

(53 Stat. 303, as amended, 373, as amended, 405; 26 U. S. C. 2803, 3170, 3360)

§ 180.146 Exchange and redemption of red strip stamps. Unused red strip

stamps, in quantities of the value of \$5 or more, issued under subsection (b) of section 2803, Internal Revenue Code, may be exchanged for other stamps of the same kind and in any prescribed denomination or the value thereof may be refunded, provided a claim for such exchange or refund, establishing the lawful issuance and ownership of the stamps, is filed with the collector of internal revenue who issued the stamps within two years after the date on which such stamps were lawfully issued: *Provided*, That the value of unused stamps which have been destroyed may be refunded upon the filing of a claim, as provided herein, with proof to the satisfaction of the Commissioner of the destruction of the stamps. Claims for exchange of stamps will be filed on Form 1579 and claims for refund of the value of stamps on Form 843 in accordance with procedure prescribed by the Commissioner.

(53 Stat. 303, as amended, 373, as amended, 405; 26 U. S. C. 2803, 3170, 3360)

PURCHASE AND AFFIXING OF RED STRIP STAMPS IN PUERTO RICO

§ 180.147 Requisition, Form 428. The distiller, rectifier, or bottler, or his duly authorized agent, in Puerto Rico shall make requisition on internal revenue Form 428, in quadruplicate, to the deputy collector for the purchase of red strip stamps for affixing to tax-paid distilled spirits and shall attach thereto a statement, under oath, in the following form:

-----, 19--
I solemnly swear (or affirm) that the stamps requested on the Form 428, to which this statement is attached, are required, and will be used for the quantities of tax-paid distilled spirits listed below, which will be shipped to the United States, Hawaii, or Alaska, to supply existing orders and/or anticipated requirements within 90 days from this date.

Number of bottles	Size of bottles
-----	-----
-----	-----
-----	-----

(Distiller, Rectifier, or Bottler)

Subscribed and sworn to before me this
----- day of -----, 19--

(53 Stat. 303, as amended, 373, as amended, 405; 26 U. S. C. 2803, 3170, 3360)

§ 180.148 Approval of requisition. All copies of Form 428, together with the sworn statement, shall be submitted to the insular internal revenue agent, who will approve Form 428 if he is satisfied that the stamps are required for tax-paid distilled spirits to be shipped to the United States, Hawaii, or Alaska to supply existing orders, or anticipated requirements within 90 days from the date of the requisition. The insular internal revenue agent will retain one copy of Form 428 and the sworn statement for his files, and return the original and two copies of the approved form to the applicant.

(53 Stat. 303, as amended, 373, as amended, 405; 26 U. S. C. 2803, 3170, 3360)

§ 180.149 Purchase of red strip stamps. The distiller, rectifier, or bottler, or his

duly authorized agent, shall submit the original and two copies of the approved Form 428 to the deputy collector, who will sell the number of stamps covered by the approved requisition, enter the serial numbers of the stamps issued, and stamp the date of sale on all copies of Form 428. He will retain the original for his files, send one copy with the strip stamps to the insular internal revenue agent at the bottling plant, and one copy to the treasurer.

(53 Stat. 303, as amended, 373, as amended, 405; 26 U. S. C. 2803, 3170, 3360)

§ 180.150 Overprinting red strip stamps. At such time as the distiller, rectifier, or bottler desires to have strip stamps overprinted and cut, the insular internal revenue agent will deliver the stamps to the proprietor, who shall at his own expense have his name and address indelibly overprinted in plain and legible letters and figures in not less than 8 point type on each of the stamps. When the stamps have been overprinted and cut, the proprietor will deliver them to the insular internal revenue agent, who will verify the overprinting and determine whether the correct number has been returned. The insular internal revenue agent will issue stamps to bottlers for affixing to bottles of tax-paid distilled spirits as desired upon application from the proprietor.

(53 Stat. 303, as amended, 373, as amended, 405; 26 U. S. C. 2803, 3170, 3360)

§ 180.151 Marking of cases. The distiller, rectifier, or bottler shall plainly and legibly mark upon each case containing bottles of distilled spirits to which red strip stamps are attached, the following legend:

This is to certify that the red strip stamps required by section 2803, Internal Revenue Code, are affixed to the bottles contained in this case consisting of ----- bottles bearing stamps of ----- denomination.

(Name of distiller, rectifier, or bottler)

Stencils or other devices now in use may be utilized until replaced, when they must conform to the above wording. This legend when stamped on the case may be accepted by customs officers as evidence that the containers bear the stamps as indicated by the certification.

(53 Stat. 303, as amended, 373, as amended, 405; 26 U. S. C. 2803, 3170, 3360)

§ 180.152 Monthly report of red strip stamps. Insular internal revenue agents having custody of red strip stamps will make a record and report of strip stamps received and used on Form 182. Entries will be made on part I of Form 182 daily, as indicated by the headings of the various columns and lines of the form and in accordance with the instructions printed thereon, or issued in respect thereto, and as required by this part. At the close of the month, or within five days thereafter, the insular internal revenue agent will prepare a monthly report of the strip stamps received and used during the month on part 2 of the Form 182, in quadruplicate. The agent will retain one copy of part 2 and forward three copies to the treasurer; the treasurer will retain one copy, forward one copy

to the deputy collector, and one copy to the district supervisor.

(53 Stat. 303, as amended, 373, as amended, 405; 26 U. S. C. 2803, 3170, 3360)

DERIVATION: T. D. 5779.

PURCHASE AND AFFIXING OF RED STRIP STAMPS AT PORT OF ARRIVAL

§ 180.153 Requisition, Form 428. When distilled spirits upon which the Federal internal revenue tax has not been paid in Puerto Rico arrive in the United States, requisition for the purchase of red strip stamps shall be made by the importer or consignee, or his duly authorized agent, on Form 428, in triplicate. Where an importer or consignee has given an agent power of attorney to sign Form 428, the importer's or consignee's name must be given, followed by the signature of the person authorized and the words "Attorney in Fact." A copy of the power of attorney must be filed with the collector of customs for the port of arrival. Form 428 shall be submitted to the collector of customs at the port of arrival for his approval.

(53 Stat. 303, as amended, 373, as amended, 405; 26 U. S. C. 2803, 3170, 3360)

§ 180.154 Approval of requisition. The collector of customs will approve Form 428 if he is satisfied that the red strip stamps are required for distilled spirits to be removed from customs custody. The collector of customs will retain one copy of Form 428 and return the original and remaining copy to the applicant for submission to the proper collector of internal revenue.

(53 Stat. 303, as amended, 373, as amended, 405; 26 U. S. C. 2803, 3170, 3360)

§ 180.155 Purchase of red strip stamps. Red strip stamps shall be purchased by an importer or consignee, or his duly authorized agent as the case may be, from the collector of internal revenue of the district where the internal revenue tax is paid as provided in § 180.153. The collector of internal revenue may sell the exact number of stamps requisitioned thereon even though it is necessary to sell portions of sheets. (The remaining portion of the sheet should be returned to the Accounts and Collections Division of the Bureau scheduled on Form 97, in triplicate, for credit and disposition.) The collector of internal revenue will enter the serial numbers of the stamps issued and stamp the date of sale on both copies of Form 428, retain the original, and send the remaining copy to the proper district supervisor.

(53 Stat. 303, as amended, 373, as amended, 405; 26 U. S. C. 2803, 3170, 3360)

§ 180.156 Overprinting of red strip stamps. The importer or consignee, or his duly authorized agent, shall have the red strip stamps overprinted and verified by the collector of customs. After verification of the overprinting, the collector of customs will deliver the stamps to the importer or consignee, or his duly authorized agent, for affixing to the containers.

(53 Stat. 303, as amended, 373, as amended, 405; 26 U. S. C. 2803, 3170, 3360)

§ 180.157 Affixing red strip stamps. Distilled spirits coming into the United States from Puerto Rico in containers without having red strip stamps attached may not be released from customs custody until a stamp has been affixed to each container under the supervision of a customs officer.

(53 Stat. 303, as amended, 373, as amended, 405; 26 U. S. C. 2803, 3170, 3360)

§ 180.158 Expense of affixing red strip stamps. Expense of opening of cases and affixing red strip stamps to the containers shall be borne by the importer or consignee.

(53 Stat. 303, as amended, 373, as amended, 405; 26 U. S. C. 2803, 3170, 3360)

SUBPART J—RECORDS AND REPORTS OF DISTILLED SPIRITS FROM PUERTO RICO

§ 180.164 Monthly record and report, Form 96. Importers or consignees of distilled spirits purchasing red strip stamps for affixing to bottles of distilled spirits at the port of arrival in the United States shall keep a record and render a report thereof on Form 96.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

§ 180.165 Monthly record, part I, Form 96. Every person who purchases red strip stamps for bottled liquors coming into the United States from Puerto Rico shall keep a record of red strip stamps purchased and used on part I of Form 96. A separate page in single copy is required for each denomination of stamps. Entries shall be made on Form 96 daily, as indicated by the headings of the various columns and lines of the form and in accordance with the instructions printed thereon, or issued in respect thereto, and as required by this part. The record shall be kept in bound form for a period of four years, and during such period shall be available during business hours for inspection by Government officers.

(53 Stat. 303, as amended, 373, as amended, 405; 26 U. S. C. 2803, 3170, 3360)

§ 180.166 Monthly report, part II, Form 96. At the close of the month, part II of Form 96 shall be prepared, in triplicate, showing the stamps purchased and used during the month. On or before the 10th day of the succeeding month one copy shall be forwarded to the district supervisor, Alcohol and Tobacco Tax Division, in charge of the district in which the business of the importer is conducted, and one copy to the collector of customs who approved the importer's requisition. The remaining copy shall be retained in bound form with the importer's copy of part I of Form 96 for the same month, available for inspection by Government officers.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

DERIVATION: T. D. 5779.

§ 180.167 Record and report, Form 52E. Every person, except a tourist, bringing distilled spirits into the United States from Puerto Rico in bulk and in bottles shall keep Form 52E. The distilled spirits shall be entered on part 1 of Form 52E as of the time of notice of arrival of the liquor in customs custody.

The disposition of such distilled spirits shall be entered on part 2 of Form 52E as of the time of their sale or their tax-payment and withdrawal from customs custody. However, if desired, such person may keep Form 52E for bulk spirits only, and Record 52 for bottled spirits.

(53 Stat. 327, as amended, 328, 373, as amended, 373, 391, 405; 26 U. S. C. 2857, 2858, 3170, 3171, 3254, 3360)

§ 180.168 Record 52. Every person bringing distilled spirits into the United States from Puerto Rico, who maintains wholesale liquor dealer premises where bottled distilled spirits are received and stored, shall keep Record 52 of all bottled distilled spirits received and disposed of thereat (including bottled spirits transferred from customs custody), in accordance with Regulations 20 (26 CFR Part 194), in addition to a record on Form 52E or Record 52, as the case may be, as prescribed by § 180.167.

(53 Stat. 327, as amended, 328, 373, as amended, 373, 391, 405; 26 U. S. C. 2857, 2858, 3170, 3171, 3254, 3360)

§ 180.169 Record of warehouse receipts, Form 52F. Every person bringing distilled spirits into the United States from Puerto Rico, who sells, or offers for sale, distilled spirits by warehouse receipts shall keep a separate record, and render a monthly transcript, of all purchases and sales of warehouse receipts, on Form 52F. There need not be entered on Form 52F transactions in warehouse receipts not involving the purchase or sale of distilled spirits, such as the receipt from a warehouseman of warehouse receipts covering the deposit or bottling of spirits in his warehouse or the surrender of warehouse receipts for the bottling of the spirits in bond or their transfer in bond to another warehouse. Entries on Form 52F shall be made as indicated by the headings of the various columns and lines of the form and in accordance with the instructions printed thereon, or issued in respect thereto, and as required by this part. The provisions of § 180.171 with respect to the time of making entries, and of § 180.177 with respect to forms to be provided by users, are hereby made applicable to Form 52F. The provisions of § 180.172 with respect to a separate record of serial numbers of cases are hereby made applicable to Form 52F with respect to serial numbers of packages and cases purchased or sold by warehouse receipts. The monthly transcript on Form 52F shall be forwarded to the district supervisor on or before the tenth day of the succeeding month. The arrival of distilled spirits in customs custody, and the disposition of such distilled spirits from customs custody at the time of their sale or withdrawal therefrom, shall continue to be reported on Form 52E or Record 52, as the case may be, in accordance with the provisions of § 180.167. The physical receipt and disposition of distilled spirits at the wholesale liquor dealer premises of the person bringing distilled spirits into the United States from Puerto Rico, shall continue to be reported on Record

52 in accordance with the provisions of § 180.168.

(53 Stat. 327, as amended, 328, 373, as amended, 373, 391, 405; 26 U. S. C. 2857, 2858, 3170, 3171, 3254, 3360)

DERIVATION: T. D. 5641.

§ 180.170 Place where Form 52F shall be kept. Every person bringing distilled spirits into the United States from Puerto Rico shall keep Form 52F at the place of business where warehouse receipts are sold, or offered for sale.

(53 Stat. 327, as amended, 328, 373, as amended, 373, 391, 405; 26 U. S. C. 2857, 2858, 3170, 3171, 3254, 3360)

DERIVATION: T. D. 5641.

§ 180.171 Time of making entries. Daily entries shall be made on Record 52 and Form 52E, as indicated by the headings of the various columns, and in accordance with instructions printed thereon, before the close of the business day next succeeding the day on which the transactions occur. Where the making of the entries is deferred to the next business day, as authorized in this section, a separate record, such as invoices, shall be kept, of the removals of distilled spirits, showing the removal data required to be entered on Record 52 and Form 52E, and appropriate memoranda of other transactions required to be entered on such records, for the purpose of making the entries correctly.

(53 Stat. 327, as amended, 328, 373, as amended, 373, 391, 405; 26 U. S. C. 2857, 2858, 3170, 3171, 3254, 3360)

DERIVATION: T. D. 5725.

§ 180.172 Separate record of serial numbers of cases. Serial numbers of cases of distilled spirits disposed of need not be entered on Form 52E or Record 52, provided the respective proprietor keeps in his place of business a separate record, approved by the district supervisor, showing such serial numbers, with necessary identifying data, including the date of removal and the name and address of the consignee. Such separate record may be kept in book form (including loose-leaf books) or may consist of commercial papers, such as invoices or bills. Such books, invoices, and bills shall be preserved for a period of four years and in such a manner that the required information may be ascertained readily therefrom, and, during such period, shall be available during business hours for inspection and the taking of abstracts therefrom by internal revenue officers. Entries shall be made on such separate approved record before the close of the business day next succeeding the day on which the transactions occur. Where the making of the entries is deferred to the next business day, as authorized herein, appropriate memoranda shall be maintained for the purpose of making the entries correctly. Where a separate record has been approved by the district supervisor, notation shall be made in the column for reporting serial numbers that "Serial numbers shown on commercial records per authority, dated _____."

(53 Stat. 327, as amended, 328, 373, as amended, 373, 391, 405; 26 U. S. C. 2857, 2858, 3170, 3171, 3254, 3360)

DERIVATION: T. D. 5725.

§ 180.173 Reports. Except as otherwise provided in this part, every person required to keep the prescribed records shall file, daily, full and complete transcripts of Form 52E (parts 1 and 2) and Record 52 on Forms 52E (parts 1 and 2), 52A and 52B with the district supervisor, by delivering or mailing them to such officer on the date the transactions entered therein occurred: *Provided*, That in any case in which the district supervisor shall direct, the transcripts shall be so filed with the investigator in charge instead of with the district supervisor. The transcripts shall bear the following certification signed by the person or officer authorized to execute Form 52E or 338:

I hereby certify that these transcripts, consisting of _____ pages, disclose all the transactions which occurred during the period covered thereby, and that each entry is correct:

If in any case the district supervisor shall so authorize, the transcripts, in lieu of being filed daily, may be filed with him on or before the 10th day of the month succeeding the month in which the transactions in distilled spirits occurred. In such event, transactions will be entered on Form 52E and Record 52 in accordance with the provisions of § 180.171. Monthly summary reports on Form 52E (part 3) and Form 338 (where Record 52 is kept) shall be prepared in duplicate, one copy of which will be retained on file and the original forwarded to the district supervisor on or before the 10th day of the month succeeding the month in which the transactions in distilled spirits occurred. Records kept on Form 52E and Record 52 shall be preserved for a period of four years, and during such period shall be available during business hours for inspection and the taking of abstracts therefrom by the Commissioner or any internal revenue officer.

(53 Stat. 327, as amended, 328, 373, as amended, 373, 391, 405; 26 U. S. C. 2857, 2858, 3170, 3171, 3254, 3360)

DERIVATION: T. D. 5322.

REPORT OF THIRD PARTY TRANSACTIONS

§ 180.174 Additional requirements. Every person bringing distilled spirits into the United States from Puerto Rico shall report, on Form 52E, part 2, and when Record 52 is kept, on part 2 and on transcript, Form 52B, the name and address of each consignee, in the column now designated "Name." In the column now designated "Address," there will be reported the name and address of the person, firm, or corporation paying (by advancement or reimbursement) either tax, bottling charge, brokerage fee, handling charge, or clearance fee, indicating which are included. The heading of both columns will be amended accordingly.

(53 Stat. 327, as amended, 328, 373, as amended, 373, 391, 405; 26 U. S. C. 2857, 2858, 3170, 3171, 3254, 3360)

DERIVATION: T. D. 5629.

§ 180.175 Reporting of shipment or delivery of distilled spirits to third party. Where a person bringing distilled spirits into the United States from Puerto Rico ships or delivers distilled spirits to a consignee on the order of another wholesale liquor dealer, de-

tailed records of the transactions shall be kept on Form 52E by the person bringing the distilled spirits into the United States from Puerto Rico; on Record 52 by the wholesale liquor dealer giving the order; and on Record 52 by the consignee if he is a wholesale liquor dealer. For example, assuming that wholesale dealer (A) ships or delivers the distilled spirits to consignee (C) on the order of wholesale dealer (B), entries will be made on the prescribed forms as follows:

(a) Wholesale dealer (A) will show in his Form 52E the name and address of wholesale dealer (B) who ordered the distilled spirits, as well as the name and address of consignee (C), the person to whom the distilled spirits are actually shipped or delivered;

(b) Wholesale dealer (B) will show in his Record 52 that the distilled spirits were purchased from wholesale dealer (A), giving both the name and address of (A), and will at the same time make an entry showing that the distilled spirits were shipped or delivered by (A) to consignee (C) giving the name and address of (C); and

(c) Consignee (C), if a wholesale liquor dealer, will show in his Record 52 that the distilled spirits were purchased from wholesale dealer (B) and received by him from wholesale dealer (A), giving name and address of both. A copy of Form 52E and transcripts of Records 52 on Forms 52A and 52B, required to be filed with the district supervisor, will similarly show the details of such transactions.

(53 Stat. 327, as amended, 328, 373, as amended, 373, 391, 405; 26 U. S. C. 2857, 2858, 3170, 3171, 3254, 3360)

DERIVATION: T. D. 5629.

§ 180.176 Similar third party transactions. Where a person bringing distilled spirits into the United States from Puerto Rico keeps Record 52 and is a party to transactions similar to those described in section 180.175, he shall make similar entries of such transactions in Record 52; and the transcripts on Forms 52A and 52B required to be filed with the district supervisor, will likewise show the details of the transactions.

(53 Stat. 327, as amended, 328, 373, as amended, 373, 391, 405; 26 U. S. C. 2857, 2858, 3170, 3171, 3254, 3360)

DERIVATION: T. D. 5629.

PROCUREMENT OF FORMS

§ 180.177 Forms to be provided by users at own expense. Form 52E, Record 52, and Forms 52A, 52B, and 338 shall be purchased by users from commercial printers and must be in the form prescribed by the Commissioner. Provided, That, with the approval of the Commissioner, they may be modified to adapt their use to tabulating or other mechanical equipment: *Provided further*, That where the form is printed in book form (including loose-leaf books) the instructions may be printed on the cover or the fly leaf of the book instead of on the individual form.

(53 Stat. 327, as amended, 328, 373, as amended, 373, 391, 405; 26 U. S. C. 2857, 2858, 3170, 3171, 3254, 3360)

No. 70—3

SUBPART K—TAXPAYMENT IN PUERTO RICO UPON WITHDRAWAL AFTER RECTIFICATION OR BOTTLING

REQUIREMENTS

§ 180.190 Applicable procedure. Distilled spirits of less than 190 degrees of proof, wines and fermented malt liquor (hereinafter referred to as "liquors," unless otherwise indicated) intended for shipment to the United States, which are withdrawn from producing or storage premises for entry into bonded rectification sections, bottling sections, or bonded warehouses, in accordance with the Spirits and Alcoholic Beverages Act, as amended, of Puerto Rico, shall be subject to the requirements of this subpart, and §§ 180.1 to 180.177, in so far as such sections may be applicable.

(53 Stat. 298, as amended, 303, as amended, 347, as amended, 373, as amended, 405; 26 U. S. C. 2800, 2803, 3030, 3170, 3360)

DERIVATION: T. D. 5706.

§ 180.191 Formula. Following entry into a bonded rectification or bottling section for rectification or bottling, all liquors shall be rectified and/or bottled in accordance with an approved formula prescribed by §§ 180.50 to 180.55.

(53 Stat. 298, as amended, 303, as amended, 347, as amended, 373, as amended, 405; 26 U. S. C. 2800, 2803, 3030, 3170, 3360)

DERIVATION: T. D. 5706.

§ 1780.192 Gauging. The alcoholic constituents of all liquors constituting a specific bottling lot shall be ascertainable from records maintained in accordance with insular requirements. In gauging liquors for taxpayment, the insular internal revenue agent will prepare Form 1520 to show separately all distilled spirits and wines according to taxable gallonage. See §§ 180.73, 180.74, 180.85, and 180.193. The formula number under which the liquors were produced or manufactured for shipment to the United States will also be shown on the Form 1520.

(53 Stat. 298, as amended, 303, as amended, 347, as amended, 373, as amended, 405; 26 U. S. C. 2800, 2803, 3030, 3170, 3360)

DERIVATION: T. D. 5706.

§ 180.193 Basis for taxpayment. The taxes on distilled spirits shall be paid on the basis of wine gallons, if below proof, or proof gallons, if 100 proof or above, in accordance with the proof ascertained by the insular gauger prior to entry of the spirits into the bonded rectification section, or bonded bottling section, pursuant to appropriate entries in records prescribed by the insular authorities.

(53 Stat. 298, as amended, 303, as amended, 347, as amended, 373, as amended, 405; 26 U. S. C. 2800, 2803, 3030, 3170, 3360)

DERIVATION: T. D. 5706.

§ 180.194 Taxpayment. Taxpayment shall be made at the rate prescribed by law. The prescribed taxes shall be paid at the time of withdrawal of the liquors pursuant to issuance of the appropriate insular permit. A copy of the Form 1520 covering the gauging of the liquors shall accompany the insular permit, Form 487A, when presented to the

deputy collector for taxpayment. See §§ 180.74, 180.78, 180.81, and 180.86.

(53 Stat. 298, as amended, 303, as amended, 347, as amended, 373, as amended, 405; 26 U. S. C. 2800, 2803, 3030, 3170, 3360)

DERIVATION: T. D. 5706.

§ 180.195 Red strip stamps. United States internal revenue red strip stamps will be procured from the deputy collector for affixing to bottles of spirits intended for shipment to the United States. Where the tax is paid in accordance with § 180.194, such stamps may be affixed to the bottles prior to taxpayment. The provisions of §§ 180.140-180.152 shall govern the purchase, overprinting, affixing, reporting, etc., of red strip stamps procured and used under this subpart.

(53 Stat. 298, as amended, 303, as amended, 347, as amended, 373, as amended, 405; 26 U. S. C. 2800, 2803, 3030, 3170, 3360)

DERIVATION: T. D. 5706.

§ 180.196 Withdrawal for shipment to United States. Withdrawal of liquors for shipment to the United States may be made only after taxpayment, if so required by the insular withdrawal permit, Form 487B. Any liquors, upon which the United States internal revenue taxes have not been paid, intended for shipment to the United States, must be withdrawn, shipped, and taxpaid upon arrival in the United States, in accordance with applicable provisions of §§ 180.1-180.177.

(53 Stat. 298, as amended, 303, as amended, 347, as amended, 373, as amended, 405; 26 U. S. C. 2800, 2803, 3030, 3170, 3360)

DERIVATION: T. D. 5706.

TAXPAYMENT BY CERTIFICATE

§ 180.197 Tax-paid certificate in lieu of stamps when spirits are to be taxpaid. Where bottled distilled spirits are to be taxpaid upon withdrawal in cases as provided by §§ 180.190-180.196, or where distilled spirits to be bottled before shipment to the United States are to be taxpaid prior to bottling as permitted by § 180.63 or § 180.74, the deputy collector of internal revenue shall collect the tax pursuant to appropriate application, and shall issue a tax-paid certificate in lieu of tax-paid stamps, as provided by §§ 180.198 and 180.199.

(53 Stat. 373, as amended, 398, 405; 26 U. S. C. 3170, 3300, 3360)

DERIVATION: T. D. 5764.

§ 180.198 Application for certificate of taxpayment, Form 1594. The taxpayer, when submitting Form 487A and Form 1520, as provided by § 180.63, or § 180.74, shall prepare and forward with such application, an application on Form 1594, in triplicate. The application, Form 1594, shall be appropriately modified to show that the spirits are to be taxpaid in Puerto Rico (in lieu of "For shipment in tank cars"), and shall show, in addition to all applicable data, the serial number and date of the Form 487A. Request should be made in the application that the certificate be forwarded to the treasurer. The application, Form 1594, shall be accompanied by proper remittance for the tax. The deputy collector may, in his discretion,

accept uncertified checks in payment of the tax where certificates are issued in lieu of stamps.

(53 Stat. 373, as amended, 398, 405; 26 U. S. C. 3170, 3300, 3360)

DERIVATION: T. D. 5764.

§ 180.199 Issuance of certificate, Form 1595. The deputy collector will issue Form 1595 appropriately modified to show that the spirits are taxpaid in Puerto Rico in lieu of "For shipment in tank cars," and shall show the serial number and date of the Form 487A. The deputy collector will fill in all applicable data in the blank spaces on the certificate and date and sign the certificate in the same manner as a tax-paid stamp is required by § 180.64 to be filled in, dated and signed. This certificate is not negotiable and shall not reflect taxpayment of any distilled spirits except those described therein and in the accompanying Forms 487A and 1520. The deputy collector will enter on the original and the copies of Form 1594, in the space provided, the serial number, date, and amount of the certificate issued. The deputy collector will retain one copy each of Form 487A, and Form 1520 and the original of Form 1594. He will mail or deliver the certificate, Form 1595, and one copy each of Form 487A and Form 1520 to the treasurer, and will return one copy of the application, Form 1594, to the taxpayer. The deputy collector will forward the remaining copy of Form 1594 to the Collector of Internal Revenue, Baltimore, Maryland.

(53 Stat. 373, as amended, 398, 405; 26 U. S. C. 3170, 3300, 3360)

DERIVATION: T. D. 5764.

§ 180.200 Disposition of certificates by treasurer. Upon receipt of tax-paid certificates issued in accordance with § 180.199, the treasurer will cancel such certificates by perforating therein or stamping thereon the word "canceled." The canceled certificate will be securely attached to the Forms 487A and 1520 covering the regauge and withdrawal of the packages or cases represented by the certificate and filed in the office of the treasurer. These certificates and forms will be available for inspection by United States Internal Revenue officers.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

DERIVATION: T. D. 5764.

§ 180.201 Notice of taxpayment by treasurer. When the tax-paid certificate has been canceled as provided in section 180.200, the treasurer will notify the proper insular internal revenue agent of the taxpayment of the spirits and authorize their withdrawal for bottling or shipment as the case may be. The notice to the insular internal revenue agent must describe fully the liquors to be released. Thereafter, the spirits will be released for bottling or withdrawal in accordance with the procedure prescribed in this part in respect to spirits upon which the tax has been paid.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

DERIVATION: T. D. 5764.

§ 180.202 Use of certificates. The use of certificates in respect of payment of the rectification tax or wine tax, or the tax on distilled spirits to be withdrawn and shipped to the United States in packages, is not authorized and tax-paid stamps therefor will continue to be issued in the manner provided by this part.

(53 Stat. 373, as amended, 405; 26 U. S. C. 3170, 3360)

DERIVATION: T. D. 5764.

SUBPART L—PRODUCTS COMING INTO THE UNITED STATES FROM THE VIRGIN ISLANDS

§ 180.210 Taxable status. Liquors coming into the United States from the Virgin Islands are subject to a tax equal to the internal revenue tax imposed upon the production in the United States of like liquors. Articles coming into the United States from the Virgin Islands, except as provided in § 180.211, are subject to tax on the liquors contained therein at the rates imposed in the United States on like liquors of domestic production.

(53 Stat. 298, as amended, 347, as amended, 365, as amended, 373, as amended, 404; 26 U. S. C. 2800, 3030, 3150, 3170, 3350)

§ 180.211 Products exempt from tax. Alcohol denatured in accordance with approved formulae at denaturing plants established under the provisions of Regulations 3 (26 CFR Part 182) and preparations made therewith in accordance with approved formulae, Form 1479-A, may be brought into the United States from the Virgin Islands without incurring liability to internal revenue taxes as provided in Regulations 3. Alcohol which has not been so denatured and articles made therewith are subject to tax as provided in § 180.210.

(53 Stat. 364, 373, as amended, 404; 26 U. S. C. 3123, 3170, 3350)

§ 180.212 Requirements of the Federal Alcohol Administration Act. Every person, except a tourist, and an agency of a State or a political subdivision thereof, or any officer or employee of any such agency, bringing liquors into the United States from the Virgin Islands for non-industrial use must obtain importer's basic permit therefor, and file with the collector of customs at the port of entry a certified or photostatic copy of same, together with label approval and release, in accordance with the requirements of the Federal Alcohol Administration Act and regulations issued pursuant thereto. (27 CFR Parts, 1, 4, 5, 7.)

(Sec. 3, 49 Stat. 978, as amended, sec. 5, 49 Stat. 981, as amended; 27 U. S. C. 203, 205)

§ 180.213 Containers. Containers of distilled spirits brought into the United States from the Virgin Islands, having a capacity of not less than one-half pint or more than 1 gallon, shall conform to the requirements of Regulations 13 (26 CFR Part 175).

§ 180.214 Regauge. Distilled spirits withdrawn from insular bonded warehouses for bottling without rectification or for rectification and bottling and shipment to the United States may be gauged at the time of withdrawal by an insular

gauger. A report of gauge shall be prepared by the insular gauger showing the name of the distiller, the serial number, the proof of the spirits, and the wine and proof gallon contents of each package gauged. The report of gauge shall be attached to the certificate prescribed in § 180.215.

(53 Stat. 404; 26 U. S. C. 3350)

§ 180.215 Certificate. Every person bringing liquors or articles under this part into the United States from the Virgin Islands, except tourists, shall obtain a certificate in the English language from the manufacturer showing, for each shipment, the following information:

(a) The name and address of the consignee;

(b) The kind and brand name;

(c) The quantity thereof as follows:

(1) If distilled spirits, the wine and proof gallons.

(2) If fermented liquors, the gallons, liquid measure, and the per centum of alcohol by volume.

(3) If articles, the kind, quantity, and proof of liquors used therein.

(d) The number and date of the approved formula;

(e) A declaration that it has been manufactured in accordance with the formula;

(f) The name and address of the person filing such formula;

(g) A certification by the insular gauger that the spirits covered by such certificate were or were not regauged by him when withdrawn from the insular bonded warehouse and, if regauged, were at that time at the proofs indicated on the attached report of gauge.

The consignee shall file the certificate and report of gauge with the collector of customs at the port of entry, as provided in § 180.270.

(53 Stat. 404; 26 U. S. C. 3350)

§ 180.216 Marking packages and cases. Each case, barrel, cask, or similar container filled for shipment to the United States shall be serially numbered by the distiller, rectifier, or bottler. In addition to the serial number there shall be plainly printed, stamped, or stenciled on the head of each barrel or similar container or on one side of each case with durable coloring material, in letters and figures not less than one-half inch in height, the name of the manufacturer, the brand name and kind of liquor, the wine and proof gallon contents, and the serial number of the approved formula under which made.

(53 Stat. 404; 26 U. S. C. 3350)

§ 180.217 Destruction of marks and brands. The marks, brands, and serial numbers required by this part to be placed on barrels, casks, or similar containers, or cases, shall not be removed, or obscured or obliterated, before the contents thereof have been removed; but when barrels, casks, or similar containers (except for fermented malt liquors) are emptied, all such marks, brands, and serial numbers shall be effaced and obliterated by the person removing the contents.

(53 Stat. 330, 404; 26 U. S. C. 2866, 3350)

§ 180.218 *Destruction of stamps.* All stamps must remain on packages and cases until the contents are emptied. When a package or case of distilled spirits is emptied, all internal revenue stamps thereon must be completely effaced and obliterated. Any person who empties any receptacle of wine shall destroy the wine stamps thereon by scraping or obliterating immediately the receptacle is emptied. Fermented malt liquor stamps must be destroyed by driving through the stamp the faucet through which the liquor is to be withdrawn, or an air-faucet of equal size, at the time the hogshead, barrel, or keg is tapped. The stamp thus destroyed must remain on the hogshead, barrel, or keg until it is emptied.

(53 Stat. 330, 404; 26 U. S. C. 2866, 3350)

§ 108.219 *Samples.* The Commissioner may require samples of liquors and articles to be submitted whenever desired for laboratory analyses in order to determine the rate of tax applicable thereto.

(53 Stat. 404; 26 U. S. C. 3350)

SPECIAL (OCCUPATIONAL) TAXES

§ 180.220 *Liquor dealers' special taxes.* Every person bringing liquors into the United States from the Virgin Islands, who sells, or offers for sale, such liquors must file Form 11, with the collector of internal revenue and pay special (occupational) taxes as wholesale dealer in liquor or retail dealer in liquor or both, in accordance with the law and regulations governing the payment of such special taxes (26 CFR Part 194).

(53 Stat. 373, as amended, 388, as amended, 391, 394, 404; 26 U. S. C. 3170, 3250, 3254, 3270, 3271, 3272, 3350)

DERIVATION: T. D. 5641.

§ 180.221 *Warehouse receipts covering distilled spirits.* Since the sale of warehouse receipts for distilled spirits is equivalent to the sale of distilled spirits, every person bringing distilled spirits into the United States from the Virgin Islands, who sells, or offers for sale, warehouse receipts for distilled spirits stored in warehouses, or elsewhere, incurs liability to special tax as a dealer in liquors at the place where such warehouse receipts are sold, or offered for sale, and must file return and pay occupational tax as provided in § 180.220.

(53 Stat. 373, as amended, 388, as amended, 391, 394, 404; 26 U. S. C. 3170, 3250, 3254, 3270, 3271, 3272, 3350)

DERIVATION: T. D. 5641.

SUBPART M—FORMULAE AND PROCESSES FOR PRODUCTS FROM THE VIRGIN ISLANDS

§ 180.230 *Form 27-B Supplemental.* Every person who ships liquors or articles to the United States from the Virgin Islands except (a) alcohol denatured according to approved formula at denaturing plants established under the provisions of Regulations 3 (26 CFR Part 182); and (b) articles made with such denatured alcohol, in accordance with an approved formula, shall submit to the Commissioner, in advance of shipment, a formula and process on Form 27-B Supplemental covering the manufacture

of such liquor or article. A separate Form 27-B Supplemental will be filed for each formula. Each formula submitted on Form 27-B Supplemental shall be dated and given a serial number beginning with the number 1 for the first and continuing in series thereafter: *Provided*, That the series in current use by persons who have filed formulae heretofore shall be continued. All of the information required by this part and called for by the form shall be furnished. Formulae for products manufactured with specially or completely denatured alcohol shall be submitted as provided in Regulations 3 (26 CFR Part 182).

(53 Stat. 404; 26 U. S. C. 3350)

§ 180.231 *Description of formula for liquors.* Formulae for liquors (except fermented malt liquor) must show on Form 27-B Supplemental the kind and brand name of the product, the proof thereof, and all ingredients composing the product. If wine only or wine and distilled spirits are used in any product, the quantity or percentage by volume of each and the per centum of alcohol by volume of the wine must be shown. Where coloring, flavoring, sweetening, or blending materials of any kind are used, the percentage thereof by volume shall be shown. If any of the liquors named in the formula are made outside the Virgin Islands, the country of origin must be stated.

(53 Stat. 404; 26 U. S. C. 3350)

§ 180.232 *Description of formula for articles.* Formulae for articles made with distilled spirits must show the quantity and proof of the distilled spirits used, or the percentage of absolute alcohol by volume contained in the finished product. Formulae for articles made with fermented liquors must show the kind and quantity thereof (liquid measure) and the per centum of absolute alcohol by volume of such fermented liquor.

(53 Stat. 404; 26 U. S. C. 3350)

§ 180.233 *Description of process.* The statement of process must set out in sequence each step used in the manufacture of the finished product. The statement of process must also show whether liquors distilled from different materials, or by different distillers, or from different combinations of the same materials at less than 190 degrees proof, or of different ages, or which differ in kind according to the standards of identity established under the Federal Alcohol Administration Act, or differ more than 10 degrees in proof, are to be blended together in the manufacture of the finished product. Likewise the statement of process must show whether spirits stored in charred new oak containers are to be mingled with spirits stored in plain, reused, or metal cooperage, or whether spirits which have been quick-aged or treated with wood chips are to be mingled with spirits not so processed, or whether spirits that have been subjected to any treatment which changes their character are to be mixed with spirits not so treated.

(53 Stat. 404; 26 U. S. C. 3350)

§ 180.234 *Changes of formulae and processes.* Any change in the ingredients composing a product covered by an approved formula or any change in the process of manufacture will necessitate the submission of a new Form 27-B Supplemental. Such formulae will be serially numbered and disposed of in the same manner as new formulae.

(53 Stat. 404; 26 U. S. C. 3350)

§ 180.235 *Filing.* Each formula and process shall be filed with the Commissioner on Form 27-B Supplemental, in quadruplicate, properly modified: *Provided*, That, if the product is to be entered at more than one port, two additional copies of each formula and process shall be submitted for each such port. The port or ports of entry must be shown on the form.

(53 Stat. 404; 26 U. S. C. 3350)

§ 180.236 *Disposition.* When the formula and process have been examined, the rate of tax applicable thereto will be indicated on each copy of Form 27-B Supplemental, one copy will be forwarded to the collector of customs at each designated port of entry, one copy to the district supervisor of the district in which such port is located, one copy will be returned to the manufacturer, and one copy retained in the files of the Commissioner.

(53 Stat. 404; 26 U. S. C. 3350)

SUBPART N—RED STRIP STAMPS FOR DISTILLED SPIRITS FROM THE VIRGIN ISLANDS GENERAL

§ 180.240 *Containers of distilled spirits to bear red strip stamps.* The immediate containers of distilled spirits coming into the United States from the Virgin Islands are required to bear red strip stamps indicating the payment of all internal revenue taxes thereon.

(53 Stat. 303, as amended, 373, as amended, 404; 26 U. S. C. 2803, 3170, 3350)

§ 180.241 *Persons authorized to affix red strip stamps.* Red strip stamps shall be affixed to containers of distilled spirits as follows: (a) by the bottler in the Virgin Islands; or (b) by the importer while the spirits are in customs custody.

(53 Stat. 303, as amended, 373, as amended, 404; 26 U. S. C. 2803, 3170, 3350)

§ 180.242 *Denominations of red strip stamps.* Red strip stamps will be provided in the following denominations only: 1 gallon, ½ gallon, 1 quart, ¼ quart, ¾ quart, 1 pint, ½ pint, ¼ pint, ½ pint, and less than ½ pint. When containers for which standards of fill are not prescribed are of sizes for which no stamps are provided, the person required to affix the stamps shall use those of the denomination next under the actual quantity of spirits in the containers, as, for instance, a stamp of the ½ pint denomination for a container of more than ½ pint and less than ¾ pint, and shall block or strike out the original denomination and write or print on the stamps immediately above the blocked or stricken out denomination the exact quantity of spirits in the containers. Stamps of the denomination of "less than ½ pint" need not be changed to show the exact quantity in the contain-

ers. Red strip stamps will be issued 50 in a sheet. The price is 1 cent for each stamp, except that in the case of stamps for containers of less than one-half pint, the price is one-quarter of 1 cent for each stamp.

(53 Stat. 303, as amended, 373, as amended, 404; 26 U. S. C. 2803, 3170, 3350)

§ 180.243 Manner of affixing red strip stamps. The red strip stamps must be securely affixed to the containers with the use of a good adhesive. The adhesive used must be in proper liquid condition. Care must be taken to cover the entire back of the stamp with the adhesive, and to press it firmly against the surface of the container sufficiently long to cause the stamp to adhere securely to the container. The stamp must pass over the mouth of the container, extending an approximately equal distance on two sides of the container, and be so affixed that a portion of the stamp will remain attached to the container when it is opened.

(53 Stat. 303, as amended, 373, as amended, 404; 26 U. S. C. 2803, 3170, 3350)

§ 180.244 Concealing or obscuring red strip stamps. No part of the red strip stamp shall be concealed or obscured by any label or other covering, except that a cup may be placed over the opening of the container or the container may be placed in a carton, as hereinafter provided. Seals made of cellulose or other material which are shrunk or otherwise fitted over the necks of the containers and cover the stamps must be sufficiently transparent to permit the stamps to be plainly seen and the data thereon easily read. No cup or cap may be placed over the opening of a container and cover the stamp, unless such cup or cap is transparent or is so placed on the container that it may be readily removed at any time without injury to the stamp and the arrangement is such that the ends of the stamp will be plainly visible when the cup or cap is in place. Cartons or other coverings of containers of distilled spirits are permitted, if so made that they may be opened and closed without being torn or broken. Sealed cartons or other coverings may not be used unless transparent or unless openings therein permit the data on the stamp and the indicia and penalty clause required by Regulations 13 (26 CFR Part 175) on the container to be plainly seen and read.

(53 Stat. 303, as amended, 331, 373, as amended, 404; 26 U. S. C. 2803, 2871, 3170, 3350)

§ 180.245 Affixing red strip stamp over cup or cap. The red strip stamp may be affixed over a cup or cap placed over the opening of the container, provided the arrangement is such that the stamp will be torn apart or destroyed when the cup or cap is unscrewed or removed or destroyed. Where it is desired to affix the stamp over a removable cup or cap, the cup or cap must be securely screwed or fastened over the opening of the container, and must be of such size and construction that the stamp will pass over the top and extend beyond the cup or cap for such length that each end of the stamp may be

securely affixed to the surface of the container. The stamp must be securely affixed, with a strong adhesive, to both the cup or cap and the container. Where it is desired to affix the stamp over a cap or seal made of cellulose or other similar adhesive material which is so shrunk or otherwise fitted over the neck of the container as to be unremovable without being destroyed, and is of such size and construction that the stamp will not extend beyond such cap or seal to permit each end to be affixed to the surface of the container, it will not be necessary for the ends of the stamp to be affixed to the surface of the container, provided that the cap or seal is affixed to the container in such a manner that when the container is opened, the stamp will be torn apart and a portion of the cap or seal and the stamp will remain attached to the container. In any case where there is doubt as to the propriety of the use of any cup or cap, the container and cup or cap should be submitted to the district supervisor for a ruling thereon.

(53 Stat. 303, as amended, 373, as amended, 404; 26 U. S. C. 2803, 3170, 3350)

§ 180.246 Exchange and redemption of stamps. Unused red strip stamps, in quantities of the value of \$5 or more, issued under subsection (b) of section 2803, Internal Revenue Code, may be exchanged for other stamps of the same kind and in any prescribed denomination, or the value thereof may be refunded, provided that a claim for such exchange or refund, establishing the lawful issuance and ownership of the stamps, is filed with the collector of internal revenue who issued the stamps within two years after the date on which such stamps were lawfully issued: *Provided*, That the value of unused stamps which have been destroyed may be refunded upon the filing of a claim as provided herein with proof to the satisfaction of the Commissioner of the destruction of the stamps. Claims for exchange of stamps will be filed on Form 1579 and claims for refund of the value of stamps on Form 843, in accordance with procedure prescribed by the Commissioner.

(53 Stat. 303, as amended, 373, as amended, 404; 26 U. S. C. 2803, 3170, 3350)

§ 180.247 Breach of regulations, or failure to use red strip stamps. Any serious breach of the regulations in this part, or failure to use the red strip stamps for the purpose for which they were procured within a period of six months or within such additional extension of time as may be granted by the collector of customs not satisfactorily explained to the collector of customs, will be grounds for denial of approval of further requisitions for purchase of stamps.

(53 Stat. 303, as amended, 373, as amended, 404; 26 U. S. C. 2803, 3170, 3350)

RED STRIP STAMPS TO BE AFFIXED IN THE VIRGIN ISLANDS

§ 180.248 Conditions. Red strip stamps may be purchased by importers and consignees to be affixed to containers of distilled spirits by the bottler in the

Virgin Islands as provided in this subpart.

(53 Stat. 303, as amended, 373, as amended, 404; 26 U. S. C. 2803, 3170, 3350)

§ 180.249 Requisition, Form 428. Requisition for the purchase of red strip stamps shall be made by the importer, or his duly authorized agent, on Form 428, in triplicate. Where an importer has given a bottler or another agent power of attorney to sign Form 428, the importer's name must be given, followed by the signature of the person authorized and the words "Attorney in Fact." A copy of the power of attorney must be filed with the collector of customs. The local address of the importer, or his agent, must be given on Form 428 before approval by the collector of Customs. All copies of Form 428 shall be submitted to the collector of customs of the district in which the place of business of the importer, or his duly authorized agent, is located.

(53 Stat. 303, as amended, 373, as amended, 404; 26 U. S. C. 2803, 3170, 3350)

§ 180.250 Statement, Form 1627. The importer, or his duly authorized agent, shall submit with Form 428 for stamps to be sent to the Virgin Islands a sworn statement on Form 1627 that the stamps requisitioned on Form 428 are required to supply existing orders and/or anticipated requirements within 90 days from the date of the requisition and will be used for the quantity of distilled spirits to be imported through the designated port or other port or ports to be designated subsequently on Form 1627A, as provided by §§ 180.256 and 180.257. Entries shall be made on Form 1627 as indicated by the headings of the various columns and lines of the form and in accordance with the instructions printed thereon, or issued in respect thereto, and as required by this part.

(53 Stat. 303, as amended, 373, as amended, 404; 26 U. S. C. 2803, 3170, 3350)

§ 180.251 Approval of requisition. The collector of customs will approve Form 428 if he is satisfied that the red strip stamps are required for distilled spirits to be brought into the United States from the Virgin Islands or removed from customs custody, as prescribed in this part. The collector of customs will retain Form 1627 and one copy of Form 428, and return the original and remaining copy of Form 428 to the applicant for submission to the proper collector of internal revenue.

(53 Stat. 303, as amended, 373, as amended, 404; 26 U. S. C. 2803, 3170, 3350)

§ 180.252 Purchase of red strip stamps. Red strip stamps shall be purchased by the importer, or his duly authorized agent, from the collector of internal revenue of the district in which the place of business of such applicant or his agent is located. The applicant shall forward to the collector of internal revenue the original and copy of the approved Form 428, together with remittance for the stamps. The collector of internal revenue may sell the exact number of stamps requisitioned thereon even though it is necessary to sell portions of sheets. (The remaining portion of the

sheet should be returned to the Accounts and Collections Division of the Bureau scheduled on Form 97, in triplicate, for credit and disposition.) The collector of internal revenue will enter the serial numbers of the stamps issued and stamp the date of sale on both copies of Form 428. He will retain the original copy and send the remaining copy to the proper district supervisor.

(53 Stat. 303, as amended, 373, as amended, 404; 26 U. S. C. 2803, 3170, 3350)

§ 180.253 Overprinting of red strip stamps. The importer, or his duly authorized agent, shall have indelibly overprinted in plain and legible letters on each of the red strip stamps, at his expense, the name and address of the importer, which shall, for example, be as follows: "John Doe & Co., Baltimore, Md." He shall submit the stamps to the collector of customs, who will verify the overprinting and make an endorsement showing the verification on the retained original Form 1627 submitted with Form 428. The collector of customs will then (a) deliver the stamps to the importer, or his duly authorized agent, for transmission to the bottler in the Virgin Islands; or (b) deliver them to the importer, or his duly authorized agent, for affixing to the containers in customs custody. All strip stamps overprinted with the brand and kind of distilled spirits (in addition to the name and address of the importer), on hand on July 16, 1941, may be used (1) without change for affixing to the containers of distilled spirits for which they were originally purchased, or (2) with the words representing the brand and kind of distilled spirits blocked out, in which event they may be affixed to any brand or kind of distilled spirits.

(53 Stat. 303, as amended, 373, as amended, 404; 26 U. S. C. 2803, 3170, 3350)

§ 180.254 Marking of cases. Where red strip stamps are affixed in the Virgin Islands, the bottler will plainly and legibly mark the following legend on each case of distilled spirits so stamped:

The red strip stamps required by section 2803, I. R. C., are affixed to the containers of distilled spirits in this case, consisting of _____ bearing the stamps of _____ denomination.

(Name of bottler)

Stencils or other devices now in use may be utilized until replaced, when they must conform to the above wording.

(53 Stat. 303, as amended, 373, as amended, 404; 26 U. S. C. 2803, 3170, 3350)

§ 180.255 Endorsement of consumption entries. Upon arrival of the distilled spirits in this country, consumption entries shall have endorsed thereon by the importer, or his duly authorized agent, the following legend:

Red strip stamps required by section 2803, I. R. C., were affixed abroad. These stamps were purchased by _____ upon a requisition Form 428, Purchaser's No. _____, approved by the collector of customs at _____ on _____ (Port where Form 428 was approved) _____ (Date of approval of Form 428)

Stencils or other devices now in use may be utilized until replaced, when they must conform to the above wording.

(53 Stat. 303, as amended, 373, as amended, 404; 26 U. S. C. 2803, 3170, 3350)

§ 180.256 Credit of red strip stamps against requisition on arrival of distilled spirits at specified port. Where consumption entries are filed at the port where the requisition was approved, the collector of customs who approved the requisition will credit the Form 428 described in the endorsement on the entry referred to with the number and denomination of red strip stamps shown by the usual customs examination to have been attached to the containers.

(53 Stat. 303, as amended, 373, as amended, 404; 26 U. S. C. 2803, 3170, 3350)

§ 180.257 Credit of red strip stamps against requisition where distilled spirits are diverted to other than specified port. In the event of diversion of all or part of the spirits to a port or ports other than the port specified in Form 1627 filed with the Form 428, the importer shall submit a supplemental statement, in duplicate, on Form 1627A for each such port or ports. He shall submit them to the collector of customs who approved the Form 428, who will credit the Form 428, retain the original Form 1627A, and transmit the copy to the collector of customs at the designated port. Where a consumption entry is filed at a specified port other than the port where the requisition was approved, the collector of customs of the port at which consumption entry is filed will promptly notify, on Form 1627A, the collector of customs who approved the Form 428, of the number and denomination of stamps shown by the usual customs examination to have been attached to the containers. The collector of customs who approved the requisition will credit the Form 428 accordingly. Such distilled spirits may not be released from customs custody until Form 1627A has been received at the port of diversion or the collector of customs who approved Form 428 has authorized such release.

(53 Stat. 303, as amended, 373, as amended, 404; 26 U. S. C. 2803, 3170, 3350)

§ 180.258 Irregularities or discrepancies in shipments. In case any irregularities or discrepancies are found, the collector of customs at the port of entry will make demand for redelivery of unexamined packages, and will not release examined or redelivered packages until satisfactory explanation and/or proper corrections have been made.

(53 Stat. 303, as amended, 373, as amended, 404; 26 U. S. C. 2803, 3170, 3350)

§ 180.259 Unused red strip stamps. Unused red strip stamps returned to the importer by the bottler shall be submitted to the collector of customs who approved the original requisition, Form 428, for noting such fact on the requisition. After proper notation has been made, the collector of customs will return the stamps to the importer and notify the proper district supervisor. If subsequently the importer desires to send

such stamps to a bottler or exporter abroad, he must submit them with Form 1627 properly modified, in duplicate, to a collector of customs, who will note approval on the copy of Form 1627 and return it with the stamps to the importer, who will acknowledge receipt thereof. The collector of customs will retain the original Form 1627. Where the distilled spirits are to be imported through more than one port, Form 1627A shall be submitted by the importer to such collector for each such port for certification and transmittal of a copy to the collector of customs at each of the ports at which consumption entries will be filed. The importer shall make appropriate entries on his monthly report, Form 96, of the receipt and disposition of unused stamps covered by this section.

(53 Stat. 303, as amended, 373, as amended, 404; 26 U. S. C. 2803, 3170, 3350)

RED STRIP STAMPS TO BE AFFIXED AT THE PORT OF ENTRY UNDER CUSTOMS SUPERVISION

§ 180.260 Conditions. Distilled spirits in containers coming into the United States from the Virgin Islands without having red strip stamps attached may not be released from customs custody until a stamp has been affixed to each container under the supervision of a customs officer.

(53 Stat. 303, as amended, 373, as amended, 404; 26 U. S. C. 2803, 3170, 3350)

§ 180.261 Requisition, Form 428. Requisition for red strip stamps shall be made by the importer, or his duly authorized agent, in the manner prescribed in § 180.249. Subsequent procedure shall conform to the applicable provisions of §§ 180.251-180.253.

(53 Stat. 303, as amended, 373, as amended, 404; 26 U. S. C. 2803, 3170, 3350)

§ 180.262 Expense of affixing red strip stamps. Expenses of cartage, storage, repacking, handling, or other labor connected with the opening of cases and affixing of red strip stamps to the containers, shall be borne by the importer.

(53 Stat. 303, as amended, 373, as amended, 404; 26 U. S. C. 2803, 3170, 3350)

§ 180.263 Marking of cases. There shall be indelibly stamped upon each case by the customs officer supervising the affixing of red strip stamps to containers the following legend:

Port of _____, 19____
(Month) (Day)

This is to certify that on this date the red strip stamps required by section 2803, I. R. C., were affixed, under my supervision, to the containers of distilled spirits in this case, consisting of _____ bearing stamps of _____ denomination, _____ (Name) _____ (Official designation)

Stencils or other devices now in use may be utilized until replaced, when they must conform to the above wording.

(53 Stat. 303, as amended, 373, as amended, 404; 26 U. S. C. 2803, 3170, 3350)

SUBPART O—PROCEDURE AT PORT OF ENTRY FROM THE VIRGIN ISLANDS

§ 180.270 Conditions. The importer shall file the report of gauge provided for in § 180.214 and the certificate provided for in § 180.215 with the collector of customs at the port of entry in the United States.

(53 Stat. 404; 26 U. S. C. 3350)

§ 180.271 Action by collector of customs. The collector of customs will direct the proper customs gauger to determine the taxable quantity of liquors contained in the consignment by regauge or inspection and report the result thereof to the collector of customs. Upon receipt of such report the collector of customs will refer to the approved formula covering the product to determine the rate of internal revenue tax applicable thereto. When the rate of tax applicable to the product has been ascertained, the tax due on the consignment will be determined according to §§ 180.272–180.275.

(53 Stat. 298, as amended, 347, as amended, 365, as amended, 373, as amended, 404; 26 U. S. C. 2800, 3030, 3150, 3170, 3350)

§ 180.272 Determination of tax on distilled spirits. If the certificate is accompanied by a report of gauge made by an insular gauger in accordance with § 180.214 and bears the insular gauger's certification, as prescribed in § 180.215, showing that the spirits covered thereby were 100 degrees or more in proof at the time of withdrawal from the insular bonded warehouse, the internal revenue tax at the distilled spirits rate will be collected on the proof-gallon contents of the packages, or cases, regardless of the proof of the spirits at the time of their entry into the United States. If the certification of the insular gauger and the accompanying report of gauge show that the spirits were less than 100 degrees in proof at the time of withdrawal thereof from the insular bonded warehouse, the internal revenue tax at the distilled spirits rate will be collected on the wine-gallon contents of the packages or cases as determined by the customs gauger. If the certificate does not bear the certification of the insular gauger and is not accompanied by a report of gauge made by an insular gauger showing the proof of the spirits at the time of their withdrawal from the insular bonded warehouse, the proof of the spirits at the time of regauge or inspection at the port of entry in the United States will be the basis for determining the internal revenue tax due thereon, i. e., if the spirits are less than 100 degrees in proof, the distilled spirits tax will be collected on the wine gallons, whereas if the spirits are 100 degrees or more in proof, the distilled spirits tax will be collected on the proof gallons. The rectification tax on taxable rectified spirits will be collected on the proof gallons contained in the consignment regardless of the proof of the spirits at the time of their withdrawal from the insular bonded warehouse or at the time of their entry into the United States.

(53 Stat. 298, as amended, 347, as amended, 365, as amended, 373, as amended, 404; 26 U. S. C. 2800, 3030, 3150, 3170, 3350)

§ 180.273 Determination of tax on fermented malt liquor. If the certificate prescribed in § 180.215 covers beer, the fermented malt liquor tax will be collected on the basis of the number of barrels of 31 gallons each, or fractional parts thereof, contained in the shipment.

(53 Stat. 365, as amended, 373, as amended, 404; 26 U. S. C. 3150, 3170, 3350)

§ 180.274 Determination of tax on wine. If the certificate prescribed in § 180.215 covers wine, the wine tax will be collected at the rates imposed by section 3030, Internal Revenue Code, as amended.

(53 Stat. 298, as amended, 347, as amended, 373, as amended, 404; 26 U. S. C. 2800, 3030, 3170, 3350)

§ 180.275 Determination of tax on articles. Where articles contain liquors, the tax will be collected at the rates prescribed by law on the liquor contained therein as shown by the certificate prescribed in § 180.215.

(53 Stat. 298, as amended, 347, as amended, 365, as amended, 373, as amended, 404; 26 U. S. C. 2800, 3030, 3150, 3170, 3350)

§ 180.276 Taxpayment. The internal revenue tax on liquors and articles coming into the United States from the Virgin Islands shall be paid to the collector of customs at the port of entry, as provided by customs regulations. (19 CFR Part 22)

SUBPART P—RECORDS AND REPORTS OF DISTILLED SPIRITS FROM THE VIRGIN ISLANDS

§ 180.279 Monthly record and report, Form 96. Importers or consignees of distilled spirits purchasing red strip stamps for affixing to bottles of distilled spirits shall keep a record and render report thereof on Form 96.

(53 Stat. 303, as amended, 373, as amended, 404; 26 U. S. C. 2803, 3170, 3350)

§ 180.280 Monthly record, part I, Form 96. Every person who purchases red strip stamps for bottled liquors coming into the United States from the Virgin Islands shall keep a record of red strip stamps purchased and used on part I of Form 96. A separate page in single copy is required for each denomination of stamps. Entries shall be made on Form 96 daily, as indicated by the headings of the various columns and lines of the form and in accordance with the instructions printed thereon, or issued in respect thereto, and as required by this part. The record shall be kept in bound form for a period of four years, and during such period shall be available during business hours for inspection by Government officers.

(53 Stat. 303, as amended, 373, as amended, 404; 26 U. S. C. 2803, 3170, 3350)

§ 180.281 Monthly report, parts II and III, Form 96. At the close of the month, parts II and III of Form 96 shall be prepared in triplicate. The red strip stamps purchased, used, and sent to the Virgin Islands during the month will be reported on part II, and the stamps sent to the Virgin Islands and used on liquors coming into the United States therefrom will be reported on part III. On or be-

fore the 10th day of the succeeding month, one copy shall be forwarded to the district supervisor, Alcohol and Tobacco Tax Division, in charge of the district in which the purchaser's place of business is located, and one copy to the collector of customs who approved the purchaser's requisition. The remaining copy shall be retained in bound form with the copies of part I, Form 96, for the same month, available for inspection by Government officers.

(53 Stat. 303, as amended, 373, as amended, 404; 26 U. S. C. 2803, 3170, 3350)

DERIVATION: T. D. 5779.

§ 180.282 Semiannual reports of collectors of customs. Collectors of customs will furnish the district supervisor as of June 30 and December 31 of each year a consolidated report showing the name of the importer, number and denomination of red strip stamps purchased on requisitions, Form 428, approved by them, and not credited against such requisitions.

(53 Stat. 303, as amended, 373, as amended, 404; 26 U. S. C. 2803, 3170, 3350)

§ 180.283 Record and report, Form 52E. Every person, except a tourist, bringing distilled spirits into the United States from the Virgin Islands in bulk and in bottles shall keep Form 52E. The distilled spirits shall be entered on part 1 of Form 52E as of the time of notice of arrival of the liquors in customs custody. The disposition of such distilled spirits shall be entered on part 2 of Form 52E as of the time of their sale or their taxpayment and release from customs custody. However, if desired, such person may keep Form 52E for bulk spirits only, and Record 52 for bottled spirits. (53 Stat. 404; 26 U. S. C. 3350)

§ 180.284 Record 52. Every person bringing distilled spirits into the United States from the Virgin Islands, who maintains wholesale liquor dealer premises where bottled distilled spirits are received and stored, shall keep Record 52 of all bottled distilled spirits received and disposed of thereat (including bottled spirits transferred from customs custody) in accordance with Regulations 20 (26 CFR Part 194), in addition to a record on Form 52E or Record 52, as the case may be, as prescribed by § 180.283.

(53 Stat. 327, as amended, 328, 373, as amended, 373, 391, 404; 26 U. S. C. 2857, 2858, 3170, 3171, 3254, 3350)

§ 180.285 Record of warehouse receipts, Form 52F. Every person bringing distilled spirits into the United States from the Virgin Islands, who sells, or offers for sale, distilled spirits by warehouse receipts shall keep a separate record, and render a monthly transcript, of all purchases and sales of warehouse receipts, on Form 52F. There need not be entered on Form 52F transactions in warehouse receipts not involving the purchase or sale of distilled spirits, such as the receipt from a warehouseman of warehouse receipts covering the deposit or bottling of spirits in his warehouse or the surrender of warehouse receipts for the bottling of the spirits in bond or their transfer in bond to another warehouse. Entries on Form 52F shall be

made as indicated by the headings of the columns and lines of the form and in accordance with the instructions printed thereon or issued in respect thereto, and as required by this part. The provisions of § 180.287 with respect to the time of making entries, and of § 180.293 with respect to forms to be provided by users, are hereby made applicable to Form 52F. The provisions of § 180.238 with respect to a separate record of serial numbers of cases are hereby made applicable to Form 52F with respect to serial numbers of packages and cases purchased or sold by warehouse receipts. The monthly transcript on Form 52F shall be forwarded to the district supervisor on or before the tenth day of the succeeding month. The arrival of distilled spirits in customs custody, and the disposition of such distilled spirits from customs custody at the time of their sale or withdrawal therefrom, shall continue to be reported on Form 52E or Record 52, as the case may be, in accordance with the provisions of § 180.283. The physical receipt and disposition of distilled spirits at the wholesale liquor dealer premises of the person bringing distilled spirits into the United States from the Virgin Islands shall continue to be reported on Record 52 in accordance with the provisions of § 130.284.

(53 Stat. 327, as amended, 328, 373, as amended, 373, 391, 404; 26 U. S. C. 2857, 2858, 3170, 3171, 3254, 3350)

DERIVATION: T. D. 5641.

§ 180.286 *Place where Form 52F shall be kept.* Every person bringing distilled spirits into the United States from the Virgin Islands shall keep Form 52F at the place of business where warehouse receipts are sold, or offered for sale.

(53 Stat. 327, as amended, 328, 373, as amended, 373, 391, 404; 26 U. S. C. 2857, 2858, 3170, 3171, 3254, 3350)

DERIVATION: T. D. 5641.

§ 180.287 *Time of making entries.* Daily entries shall be made on Record 52 and Form 52E, as indicated by the headings of the various columns, and in accordance with instructions printed thereon, before the close of the business day next succeeding the day on which the transactions occur. Where the making of the entries is deferred to the next business day, as authorized herein, a separate record, such as invoices, shall be kept, of the removals of distilled spirits, showing the removal data required to be entered on Record 52 and Form 52E, and appropriate memoranda of other transactions required to be entered on such records for the purpose of making the entries correctly.

(53 Stat. 327, as amended, 328, 373, as amended, 373, 391, 404; 26 U. S. C. 2857, 2858, 3170, 3171, 3254, 3350)

DERIVATION: T. D. 5725.

§ 180.288 *Separate record of serial numbers of cases.* Serial numbers of cases of distilled spirits disposed of need not be entered on Form 52E or Record 52, provided the respective proprietor keeps in his place of business a separate record, approved by the district supervisor showing such serial numbers, with necessary

identifying data, including the date of removal and the name and address of the consignee. Such separate record may be kept in book form (including loose-leaf books) or may consist of commercial papers, such as invoices or bills. Such books, invoices, and bills shall be preserved for a period of four years and in such a manner that the required information may be ascertained readily therefrom, and during such period, shall be available during business hours for inspection and the taking of abstracts therefrom by internal revenue officers. Entries shall be made on such separate approved record before the close of the business day next succeeding the day on which the transactions occur. Where the making of the entries is deferred to the next business day, as authorized herein, appropriate memoranda shall be maintained for the purpose of making the entries correctly. Where a separate record has been approved by the district supervisor, notation shall be made in the column for reporting serial numbers that "Serial numbers shown on commercial records per authority, dated

(53 Stat. 327, as amended, 328, 373, as amended, 373, 391, 404; 26 U. S. C. 2857, 2858, 3170, 3171, 3254, 3350)

DERIVATION: T. D. 5725.

§ 180.289 *Reports.* Except as otherwise provided herein, every person required to keep the prescribed records shall file, daily, full and complete transcripts of Form 52E (parts 1 and 2) and Record 52 on Forms 52E (parts 1 and 2), 52A and 52B with the district supervisor, by delivering or mailing them to such officer on the date the transactions entered therein occurred: *Provided*, That in any case in which the district supervisor shall direct, the transcripts shall be so filed with the investigator in charge instead of with the district supervisor. The transcripts shall bear the following certification signed by the person or officer authorized to execute Form 52E or 338:

I hereby certify that these transcripts, consisting of pages, disclose all the transactions which occurred during the period covered thereby, and that each entry is correct.

If in any case the district supervisor shall so authorize, the transcripts, in lieu of being filed daily, may be filed with him on or before the 10th day of the month succeeding the month in which the transactions in distilled spirits occurred. In such event, transactions will be entered on Form 52E and Record 52 in accordance with the provisions of § 180.287. Monthly summary reports on Form 52E (part 3) and Form 338 (where Record 52 is kept) shall be prepared in duplicate, one copy of which will be retained on file and the original forwarded to the district supervisor on or before the 10th day of the month succeeding the month in which the transactions in distilled spirits occurred. Records kept on Form 52E and Record 52 shall be preserved for a period of four years, and during such period shall be available during business hours for inspection and the taking of abstracts

therefrom by the Commissioner or any internal revenue officer.

(53 Stat. 404; 26 U. S. C. 3350)

DERIVATION: T. D. 5322.

REPORT OF THIRD PARTY TRANSACTIONS

§ 180.290 *Additional requirements.* Every person bringing distilled spirits into the United States from the Virgin Islands shall report, on Form 52E, part 2, and when Record 52 is kept, on part 2 and on transcript, Form 52B, the name and address of each consignee, in the column now designated "Name." In the column now designated "Address", there will be reported the name and address of the person, firm or corporation paying (by advancement or reimbursement) either tax, bottling charge, brokerage fee, handling charge, or clearance fee, indicating which are included. The heading of both columns will be amended accordingly.

(53 Stat. 327, as amended, 328, 373, as amended, 373, 391, 404; 26 U. S. C. 2857, 2858, 3170, 3171, 3254, 3350)

DERIVATION: T. D. 5629.

§ 180.291 *Reporting of shipment or delivery of distilled spirits to third party.* Where a person bringing distilled spirits into the United States from the Virgin Islands ships or delivers distilled spirits to a consignee on the order of another wholesale liquor dealer, detailed records of the transactions shall be kept on Form 52E by the person bringing the distilled spirits into the United States from the Virgin Islands; on Record 52 by the wholesale liquor dealer giving the order; and on Record 52 by the consignee if he is a wholesale liquor dealer. For example, assuming that wholesale dealer (A) ships or delivers the distilled spirits to consignee (C) on the order of wholesale dealer (B), entries will be made on the prescribed forms as follows:

(a) Wholesale dealer (A) will show in his Form 52E the name and address of wholesale dealer (B) who ordered the distilled spirits, as well as the name and address of consignee (C), the person to whom the distilled spirits are actually shipped or delivered;

(b) Wholesale dealer (B) will show in his Record 52 that the distilled spirits were purchased from wholesale dealer (A) giving both the name and address of (A), and will at the same time make an entry showing that the distilled spirits were shipped or delivered by (A) to consignee (C) giving the name and address of (C); and

(c) Consignee (C), if a wholesale liquor dealer, will show in his Record 52 that the distilled spirits were purchased from wholesale dealer (B) and received by him from wholesale dealer (A), giving name and address of both. A copy of Form 52E and transcripts of Record 52 on Forms 52A and 52B, required to be filed with the district supervisor, will similarly show the details of such transactions.

(53 Stat. 327, as amended, 328, 373, as amended, 373, 391, 404; 26 U. S. C. 2857, 2858, 3170, 3171, 3254, 3350)

DERIVATION: T. D. 5629.

§ 180.292 *Similar third party transactions.* Where a person bringing dis-

titled spirits into the United States from the Virgin Islands keeps Record 52 and is a party to transactions similar to those described in section 180.291, he shall make similar entries of such transactions in Record 52; and the transcripts on Forms 52A and 52B required to be filed with the district supervisor, will likewise show the details of the transactions.

(53 Stat. 327, as amended, 328, 373, as amended, 373, 391, 404; 26 U. S. C. 2857, 2858, 3170, 3171, 3254, 3350)

DERIVATION: T. D. 5629.

PROCUREMENT OF FORMS

§ 180.293 *Forms to be provided by users at own expense.* Form 52E, Record 52, and Forms 52A, 52B, and 338 shall be purchased by users from commercial printers and must be in the form prescribed by the Commissioner: *Provided*, That with the approval of the Commissioner, they may be modified to adapt their use to tabulating or other mechanical equipment: *Provided further*, That where the form is printed in book form (including loose-leaf books), the instructions may be printed on the cover or the fly leaf of the book instead of on the individual form.

(53 Stat. 327, as amended, 328, 373, as amended, 373, 391, 404; 26 U. S. C. 2857, 2858, 3170, 3171, 3254, 3350)

Effective date. These regulations shall be effective as of January 31, 1952.

[SEAL] JOHN B. DUNLAP,
Commissioner of Internal Revenue.
D. B. STRUBINGER,
Acting Commissioner of Customs.
THOMAS J. LYNCH,
Acting Secretary of the Treasury.

[F. R. Doc. 52-4046; Filed, Apr. 8, 1952;
8:52 a. m.]

TITLE 8—ALIENS AND NATIONALITY

Chapter I—Immigration and Naturalization Service, Department of Justice

Subchapter A—General Provisions

PART 60—FIELD OFFICERS; POWERS AND DUTIES

POWERS OF ARREST

MARCH 21, 1952.

The following amendments to Part 60 of Chapter I, Title 8 of the Code of Federal Regulations, are hereby prescribed:

1. The headnote to § 60.28 and paragraphs (a), (b), and (g) of that section are amended to read as follows:

§ 60.28 *Exercise by immigration officers of certain powers to act without warrant and to execute warrants and other processes—(a) Definitions.* (1) The term "act" as used in this section shall, unless otherwise indicated, mean the act of February 27, 1925, as amended by the act of August 7, 1946 (43 Stat. 1049, 60 Stat. 865; 8 U. S. C. 110), and by the act of March 20, 1952 (Pub. Law 283, 82d Cong. 2d Sess.).

(2) The term in the act "officer of the Immigration and Naturalization Service having authority to examine aliens as to their right to enter or remain in the United States" shall mean an immigrant inspector or any person designated an immigrant inspector by § 60.27.

(3) The phrase in the act "within a reasonable distance from any external boundary of the United States" shall mean within a distance of not exceeding 100 air miles from any external boundary of the United States, or any shorter distance which may be fixed by the district director in charge of a district, or, so far as the power to board and search aircraft is concerned, any distance within any of the areas designated in paragraph (d) of this section.

(4) The phrase in the act "patrolling the border to prevent the illegal entry of aliens into the United States" shall mean conducting the customary activities reasonable and necessary to prevent the illegal entry of aliens into the United States.

(b) *Officers authorized to exercise certain powers conferred by the act.* All patrol inspectors, immigrant inspectors, and all persons designated immigrant inspectors by § 60.27 are authorized to exercise, in accordance with the conditions and limitations specified in the act, the power to execute warrants and other processes, the power of arrest without warrant, the power to board and search vessels and other conveyances without warrant, and the power to enter private lands without warrant for the purpose of patrolling the border.

(g) *Disposition of felony cases.* The cases of persons arrested for felonies under clause (3) of the act shall be handled administratively in accordance with the applicable provisions of § 60.25, but in no case shall there be prejudiced the right of the person arrested to be taken without unnecessary delay before the nearest available commissioner or before another nearby officer empowered to commit persons charged with offenses against the laws of the United States.

2. Section 50.28a is added as follows:

§ 60.28a *Power to arrest persons who bring in, transport, harbor, or induce to enter, certain aliens.* All patrol inspectors, immigrant inspectors, and all persons designated immigrant inspectors by § 60.27 are authorized to make arrests for violations of section 8 of the Immigration Act of 1917 (39 Stat. 880; 8 U. S. C. 144), as amended by section 1 of the act of March 20, 1952 (Pub. Law 283, 82d Cong., 2d Sess.).

This order shall be considered effective as of March 20, 1952. The regulations prescribed by the order are necessary for carrying out the provisions of the act of March 20, 1952 (Pub. Law 283, 82d Cong., 2d Sess.), which became effective on that date. Compliance with the provisions of section 4 of the Administrative Procedure Act (60 Stat. 238; 5 U. S. C. 1003) relative to notice of proposed rule making and delayed effective date is impracticable and contrary to the public interest in this instance,

since such compliance would unduly delay and impede the administration and enforcement of the act of March 20, 1952.

(Sec. 23, 39 Stat. 892, sec. 24, 43 Stat. 166, secs. 37, 327, 54 Stat. 675, 1150; 8 U. S. C. 102, 222, 456, 727)

BENJAMIN G. HARBERTON,
Acting Commissioner of Immigration and Naturalization.

Approved: April 1, 1952.

J. HOWARD McGRATH,
Attorney General.

[F. R. Doc. 52-4015; Filed, Apr. 8, 1952;
8:49 a. m.]

TITLE 32A—NATIONAL DEFENSE, APPENDIX

Chapter III—Office of Price Stabilization, Economic Stabilization Agency

[Ceiling Price Regulation 15, Amdt. 13]

CPR 15—CEILING PRICES OF CERTAIN FOODS SOLD AT RETAIL IN GROUP 3 AND GROUP 4 STORES

WHITE SEED POTATOES

Pursuant to the Defense Production Act of 1950, as amended, Executive Order 10161 (15 F. R. 6105), and Economic Stabilization Agency General Order No. 2 (16 F. R. 738), this Amendment 13 to Ceiling Price Regulation 15 is hereby issued.

STATEMENT OF CONSIDERATIONS

This Statement of Considerations covers Amendment 13 to CPR 15 and Amendment 13 to CPR 16. These amendments provide that the retail ceiling prices for white potatoes are applicable to all seed potatoes as well as table stock potatoes.

Originally, foundation stock and certified seed potatoes were excluded from the coverage of OPS regulations. It has since come to the attention of the Office of Price Stabilization that many retailers who normally sell seed potatoes in negligible quantities are now selling large quantities of these potatoes for consumption as ordinary table stock potatoes. This evasion of the provisions controlling the prices of white potatoes is so serious and so widespread that immediate action is necessary to protect consumers and to guard against the possibility that supplies of seed potatoes will be depleted to levels inadequate for 1952 plantings. Accordingly, these amendments rescind the exemption formerly accorded foundation stock and certified seed potatoes. A parallel amendment being made to CPR 113, which provides ceiling prices of seed potatoes sold at pre-retail levels, will prevent retailers from being caught in a squeeze and will also protect consumers and the supply of seed potatoes.

While these amendments and the parallel amendments to CPR 113 may interfere to some extent with ordinary trade practices, in the judgment of the Director of Price Stabilization this action is necessary to prevent evasion of CPR 113, Revision 1, and of CPR's 15 and 16.

In view of the nature of these amendments, special circumstances have rendered consultation with industry representatives, including trade association representatives, impracticable. In the judgment of the Director the provisions of these amendments are generally fair and equitable and are necessary to effectuate the purposes of the Defense Production Act of 1950, as amended.

So far as practicable the Director of Price Stabilization gave due consideration to the national effort to achieve maximum production in furtherance of the objectives of the Defense Production Act of 1950, as amended; to prices prevailing during the period from May 24, 1950 to June 24, 1950, inclusive; and to relevant factors of general applicability.

AMENDATORY PROVISIONS

Ceiling Price Regulation 15 is amended in the following respect:

1. Section 38 (b) is amended by revising subparagraph (3) to read as follows:

(3) "Fresh vegetables."

"Potatoes, white" means all white flesh potatoes used for human consumption or for seed.

(Sec. 704, 64 Stat. 816, as amended; 50 U. S. C. App. Sup. 2154.)

Effective date. This amendment shall become effective April 9, 1952.

ELLIS ARNALL,

Director of Price Stabilization.

APRIL 8, 1952.

[P. R. Doc. 52-4128; Filed, Apr. 8, 1952; 4:00 p. m.]

[Ceiling Price Regulation 16, Amdt. 13]

CPR 16—CEILING PRICES OF CERTAIN FOODS SOLD AT RETAIL IN GROUP 1 AND GROUP 2 STORES

WHITE SEED POTATOES

Pursuant to the Defense Production Act of 1950, as amended, Executive Order 10161 (15 F. R. 6105), and Economic Stabilization Agency General Order No. 2 (16 F. R. 738), this Amendment 13 to Ceiling Price Regulation 16 is hereby issued.

STATEMENT OF CONSIDERATIONS

This Statement of Considerations covers Amendment 13 to CPR 15 and Amendment 13 to CPR 16. These amendments provide that the retail ceiling prices for white potatoes are applicable to all seed potatoes as well as table stock potatoes.

Originally, foundation stock and certified seed potatoes were excluded from the coverage of OPS regulations. It has since come to the attention of the Office of Price Stabilization that many retailers who normally sell seed potatoes in negligible quantities are now selling large quantities of these potatoes for consumption as ordinary table stock potatoes. This evasion of the provisions controlling the prices of white potatoes is so serious and so widespread that immediate action is necessary to protect consumers and to guard against the pos-

No. 70—4

sibility that supplies of seed potatoes will be depleted to levels inadequate for 1952 plantings. Accordingly, these amendments rescind the exemption formerly accorded foundation stock and certified seed potatoes. A parallel amendment being made to CPR 113, which provides ceiling prices of seed potatoes sold at pre-retail levels, will prevent retailers from being caught in a squeeze and will also protect consumers and the supply of seed potatoes.

While these amendments and the parallel amendments to CPR 113 may interfere to some extent with ordinary trade practices, in the judgment of the Director of Price Stabilization this action is necessary to prevent evasion of CPR 113, Revision 1, and of CPR's 15 and 16.

In view of the nature of these amendments, special circumstances have rendered consultation with industry representatives, including trade association representatives, impracticable. In the judgment of the Director the provisions of these amendments are generally fair and equitable and are necessary to effectuate the purposes of the Defense Production Act of 1950, as amended.

So far as practicable the Director of Price Stabilization gave due consideration to the national effort to achieve maximum production in furtherance of the objectives of the Defense Production Act of 1950, as amended; to prices prevailing during the period from May 24, 1950 to June 24, 1950, inclusive; and to relevant factors of general applicability.

AMENDATORY PROVISIONS

Ceiling Price Regulation 16 is amended in the following respect:

1. Section 33 (b) is amended by revising subparagraph (3) to read as follows:

(3) "Fresh vegetables."

"Potatoes, white" means all white flesh potatoes used for human consumption or for seed.

(Sec. 704, 64 Stat. 816, as amended; 50 U. S. C. App. Sup. 2154.)

Effective date. This amendment shall become effective April 9, 1952.

ELLIS ARNALL,

Director of Price Stabilization.

APRIL 8, 1952.

[P. R. Doc. 52-4127; Filed, Apr. 8, 1952; 4:00 p. m.]

[Ceiling Price Regulation 113, Revision 1, Amdt. 6]

CPR 113—WHITE FLESH POTATOES SEED POTATOES

Pursuant to the Defense-Production Act of 1950, as amended (Pub. Law 774, 81st Cong., Pub. Law 96, 82d Cong.), Executive Order 10161, and Economic Stabilization Agency Order No. 2, this Amendment 6 to Ceiling Price Regulation 113, Revision 1, is hereby issued.

STATEMENT OF CONSIDERATIONS

This amendment provides that sales of seed potatoes to growers, whether such seed potatoes are certified, foundation

stock or otherwise, are exempt from the coverage of CPR 113, Revision 1, and it further provides that the ceiling prices for seed potatoes sold to retail grocers shall be the same as those for table stock potatoes. Simultaneously with the issuance of this amendment, there are being issued amendments to CPR's 15 and 16 to provide that the retail markups applicable to table stock potatoes are also applicable to sales by retailers of seed potatoes.

Under the original white potato regulation, seed potatoes are exempt from price control only if they are certified by an appropriate certifying agency and only if they are actually sold for seed. It has come to the attention of the Office of Price Stabilization that many growers of potatoes prefer to use for seed certain potatoes which in most areas cannot technically meet the requirements of certified or foundation stock seed potatoes. Accordingly, this amendment exempts the sales of such uncertified seed potatoes to growers from the coverage of the white potato regulation. However, in order to prevent abuse, this exemption only applies in the case of sales to growers located in the same state where the seed potatoes being sold as such have been produced. Of course, if sales of these uncertified seed potatoes are made to a person other than a grower they immediately come under the coverage of CPR 113, Revision 1, and these sales are subject to the ceiling prices established under the regulation.

The Office of Price Stabilization has received information that many retailers who normally either do not sell seed potatoes or sell them in negligible quantities are now selling large quantities of these potatoes. It is apparent that these potatoes, the price of which is presently uncontrolled, are being sold for and consumed as ordinary table stock potatoes. This is clearly an evasion of the white potato regulation. This abuse is so serious and so widespread that immediate action is necessary to protect consumers against unwarranted higher prices and to guard against the possibility that supplies of seed potatoes will be depleted to levels inadequate for 1952 plantings. Accordingly, this amendment provides that the ceiling prices of seed potatoes sold to retailers who are subject to CPR's 15 or 16 shall be the same as the ceiling prices for table stock. This action, together with the parallel amendments being made to CPR's 15 and 16 requiring the application of table stock markups to sales of seed potatoes by retailers, will prevent retailers from being caught in a squeeze and will also protect consumers and the supply of seed potatoes.

To the extent the provisions of this amendment and of the parallel amendments to CPR's 15 and 16 may interfere with ordinary trade practices, the Director of Price Stabilization finds that this action is necessary to prevent circumvention or evasion of CPR 113, Revision 1 and of CPR's 15 and 16.

Before issuing this amendment the Director of Price Stabilization consulted with individual members of the industry, as well as trade association representatives, and has given full consid-

eration to their recommendations. In the judgment of the Director the provisions of this amendment are generally fair and equitable and are necessary to effectuate the purposes of the Defense Production Act of 1950, as amended.

AMENDATORY PROVISIONS

Revision 1 to Ceiling Price Regulation 113 is hereby amended by changing section 1 (a) to read as follows:

SECTION 1. What this revised regulation does—(a) Coverage of this revised regulation. This revised regulation establishes ceiling prices for all sales (except by retailers who are not growers) of white flesh potatoes. Sales of white flesh potatoes by retailers who are not growers are covered by the provisions of Ceiling Price Regulations 15 and 16; sales of such potatoes by retailers who are growers are covered by section 2 (i) of this regulation. Sales of certified and foundation stock seed potatoes are exempt from the provisions of this revised regulation except as otherwise specified in this paragraph. Sales of uncertified seed potatoes and non-foundation stock seed potatoes to growers located in the same state where such seed potatoes were produced are also exempt from the provisions of this revised regulation. However, the following sales of seed potatoes are covered by the provisions of this revised regulation and are subject to the same ceiling prices as sales of ordinary white flesh potatoes:

(1) Sales of certified seed, foundation stock, or other seed potatoes;

(i) To retailers who are subject to the provisions of Ceiling Price Regulation 15 or 16;

(ii) To anyone for purposes other than planting;

All definitions of major terms used in this regulation are in section 10. As used in this revised regulation, "potatoes" means white flesh potatoes.

(Sec. 704, 64 Stat. 816, as amended; 50 U. S. C. App. Sup. 2154)

Effective date. This amendment is effective April 9, 1952.

ELLIS ARNALL,
Director of Price Stabilization.

APRIL 8, 1952.

[F. R. Doc. 52-4129; Filed, Apr. 8, 1952; 4:00 p. m.]

Chapter VI—National Production Authority, Department of Commerce

[CMP Regulation No. 1, Direction 10 of April 7, 1952]

CMP REG. 1—BASIC RULES OF THE CONTROLLED MATERIALS PLAN

DIR. 10—RESTRICTIONS ON STEEL SHIPMENTS AND ACCEPTANCE OF DELIVERIES

This direction under CMP Regulation No. 1 is found necessary and appropriate to promote the national defense and is issued pursuant to the Defense Production Act of 1950, as amended. In the formulation of this direction, consultation with industry representatives has been rendered impracticable due to the

need for immediate action and because the direction affects many different industries.

Sec.

1. What this direction does.

2. Prohibition on shipments and acceptance of deliveries.

AUTHORITY: Sections 1 and 2 issued under sec. 704, 64 Stat. 816, Pub. Law 96, 82d Cong.; 50 U. S. C. App. Sup. 2154. Interpret or apply sec. 101, 64 Stat. 799, Pub. Law 96, 82d Cong.; 50 U. S. C. App. Sup. 2071; sec. 101, E. O. 10181, Sept. 9, 1950, 15 F. R. 6105; 3 CFR, 1950 Supp.; sec. 2, E. O. 10200, Jan. 3, 1951, 16 F. R. 61; secs. 402, 405, E. O. 10281, Aug. 28, 1951, 16 F. R. 8789.

SECTION 1. What this direction does. The purpose of this direction is to reduce disruption to the national defense program that will result from a work stoppage in the steel-producing industry. This will be accomplished by prohibiting shipments and acceptance of deliveries of steel controlled materials for certain less essential uses or for export.

SEC. 2. Prohibition on shipments and acceptance of deliveries. From the effective date of this direction until a date to be specified in an amendment to or by revocation of this direction, no person shall accept delivery of steel in the forms and shapes indicated in Schedule I of CMP Regulation No. 1, from any source, other than steel which was in transit to him or for his account on the effective date of this direction, if such steel (a) was ordered pursuant to an authorized controlled material order bearing the program identification V followed by a digit, or (b) is to be used in the manufacture of products pursuant to authorized production schedules bearing the program identification V followed by a digit, or (c) was ordered for export, or is to be exported, outside the United States, its territories and possessions. No person shall make shipment of such steel if he knows or has reason to believe that its acceptance will constitute a violation of the provisions of this section.

This direction shall take effect April 7, 1952.

NATIONAL PRODUCTION
AUTHORITY,
By JOHN B. OLVERSON,
Recording Secretary.

[F. R. Doc. 52-4088; Filed, Apr. 7, 1952; 2:01 p. m.]

[CMP Regulation No. 1, Direction 10A of April 8, 1952]

CMP REG. 1—BASIC RULES OF THE CONTROLLED MATERIALS PLAN

DIR. 10A—SHIPMENTS OF STEEL BY CONTROLLED MATERIALS PRODUCERS

This direction under CMP Regulation No. 1 is found necessary and appropriate to promote the national defense and is issued pursuant to the Defense Production Act of 1950, as amended. In the formulation of this direction, consultation with industry representatives has been rendered impracticable due to the need for immediate action and because the direction affects many different industries.

SECTION 1. Until further notice, the provisions of Direction 10 to CMP Regulation No. 1 do not apply to shipments of steel (in the forms and shapes indicated in Schedule I of CMP Regulation No. 1) by controlled materials producers, nor to acceptance of deliveries from such producers.

(Sec. 704, 64 Stat. 816, Pub. Law 96, 82d Cong.; 50 U. S. C. App. Sup. 2154)

This direction shall take effect April 8, 1952.

NATIONAL PRODUCTION
AUTHORITY,
By JOHN B. OLVERSON,
Recording Secretary.

[F. R. Doc. 52-4121; Filed, Apr. 8, 1952; 10:35 a. m.]

[NPA Order M-72, Revocation]

M-72—CHEMICAL WOOD PULP

REVOCATION

NPA Order M-72 (17 F. R. 2175) is hereby revoked.

This revocation does not relieve any person of any obligation or liability incurred under NPA Order M-72, as originally issued or as amended from time to time, nor deprive any person of any rights received or accrued under that order prior to the effective date of this revocation.

(Sec. 704, 64 Stat. 816, Pub. Law 96, 82d Cong.; 50 U. S. C. App. Sup. 2154)

This revocation is effective April 8, 1952.

NATIONAL PRODUCTION
AUTHORITY,
By JOHN B. OLVERSON,
Recording Secretary.

[F. R. Doc. 52-4122; Filed, Apr. 8, 1952; 10:35 a. m.]

TITLE 47—TELECOMMUNICATION

Chapter I—Federal Communications Commission

[Docket No. 10157]

PART 12—AMATEUR RADIO SERVICE

FREQUENCIES AND TYPES OF EMISSIONS FOR USE OF AMATEUR STATIONS

At a session of the Federal Communications Commission held at its offices in Washington, D. C., on the 31st day of March 1952;

The Commission having under consideration the matter to delete authority for operation in the 14,350-14,400 kc band by stations in the Amateur Service;

It appearing, that, in accordance with the requirements of section 4 (a) of the Administrative Procedures Act, general notice of proposed rule-making in the above entitled matter was duly published on page 2366 of the FEDERAL REGISTER on March 19, 1952, and that the period for filing comments has expired;

It further appearing, That the period which interested parties were afforded an opportunity to submit comments expired on March 28, 1952, and that all

comments received favored the deletion of the band 14,350-14,400 kc from those bands of frequencies available for use by stations in the Amateur Service;

It further appearing, That authority for this amendment is contained in sections 303 (c), (f), and (r) of the Communications Act of 1934, as amended, the final acts of the International Telecommunication and Radio Conferences, Atlantic City (1947), and the agreement concluded at the Extraordinary Administrative Radio Conference, Geneva (1951); and

It further appearing, that the Commission's notice of proposed rule making stated that, in order to protect the

telecommunications interests of the United States and to carry out existing international obligations, it is imperative that this amendment be made effective April 1, 1952;

It is ordered, Effective April 1, 1952, that § 12.111 (a) (4) of the Commission's rules and regulations is amended, as follows:

(4) 14,000 to 14,350 kc, using type A1 emission and, on frequencies 14,200 to 14,300 kc, type A3 emission and narrow band frequency or phase modulation for radiotelephony, subject to the restriction that type A3 emission, or narrow band frequency or phase modulation for radiotelephony, may be used only

by an amateur station which is licensed to an amateur operator holding an Amateur Extra Class or Advanced Class license, and then only when operated and controlled by an amateur operator holding an Amateur Extra Class or Advanced Class license.

(Sec. 303, 48 Stat. 1082; 50 Stat. 191, 47 U. S. C. 303)

Released: April 1, 1952.

FEDERAL COMMUNICATIONS
COMMISSION,

[SEAL] T. J. SLOWIE,
Secretary.

[F. R. Doc. 52-3986; Filed, Apr. 8, 1952; 8:45 a. m.]

PROPOSED RULE MAKING

DEPARTMENT OF THE TREASURY

Bureau of Internal Revenue

[26 CFR Parts 19, 29]

INVOLUNTARY LIQUIDATION AND REPLACEMENT OF INVENTORIES ACCOUNTED FOR ON LAST-IN FIRST-OUT METHOD

NOTICE OF PROPOSED RULE MAKING

Notice is hereby given, pursuant to the Administrative Procedure Act, approved June 11, 1946, that the regulations set forth in tentative form below are proposed to be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury. Prior to the final adoption of such regulations, consideration will be given to any data, views, or arguments pertaining thereto which are submitted in writing in duplicate to the Commissioner of Internal Revenue, Washington 25, D. C., within the period of 30 days from the date of publication of this notice in the FEDERAL REGISTER. The proposed regulations are to be issued under the authority contained in sections 22, 62, and 3791 of the Internal Revenue Code (53 Stat. 9, 32, 467; 26 U. S. C. 22, 62, 3791).

[SEAL] JOHN B. DUNLAP,
Commissioner of Internal Revenue.

In order to conform Regulations 103 (26 CFR Part 19) and 111 (26 CFR Part 29) to Public Law 919, 81st Congress, approved January 11, 1951, and to section 306 of the Revenue Act of 1951 (Public Law 183, 82d Congress), approved October 20, 1951, such regulations are hereby amended as follows:

PARAGRAPH 1. There is inserted immediately preceding § 19.22 (d)-1 the following:

PUBLIC LAW 919, 81ST CONGRESS, APPROVED
JANUARY 11, 1951

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 22 (d) (6) (relating to the involuntary liquidation and replacement of elective inventories) of the Internal Revenue Code is hereby amended as follows:

(a) By amending the title of subparagraph (A) thereof to read as follows:

(A) Adjustment of net income and resulting tax. Years beginning prior to January 1, 1948.

(b) By striking out in subparagraph (A) thereof "January 1, 1951" and by inserting in lieu thereof "January 1, 1953".

(c) The amendments made by this section shall be applicable with respect to taxable years beginning after December 31, 1940.

PAR. 2 Section 19.22 (d)-7, as amended by Treasury Decision 5841, approved May 22, 1951 is further amended by striking from the second paragraph, as revised by Treasury Decision 5645, approved July 20, 1945, the date "January 1, 1951" and inserting in lieu thereof the following: "January 1, 1953".

PAR. 3. There is inserted immediately preceding § 19.22 (d)-1 the following:

PUBLIC LAW 919, 81ST CONGRESS, APPROVED
JANUARY 11, 1951

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 22 (d) (6) (relating to the involuntary liquidation and replacement of elective inventories) of the Internal Revenue Code is hereby amended as follows:

(a) By amending the title of subparagraph (A) thereof to read as follows:

(A) Adjustment of net income and resulting tax. Years beginning prior to January 1, 1948.

(b) By striking out in subparagraph (A) thereof "January 1, 1951" and by inserting in lieu thereof "January 1, 1953".

(c) The amendments made by this section shall be applicable with respect to taxable years beginning after December 31, 1940.

SEC. 2. LIQUIDATIONS IN TAXABLE YEARS ENDING AFTER JUNE 30, 1950, AND PRIOR TO JANUARY 1, 1954.

(a) In general. Section 22 (d) (6) of the Internal Revenue Code is hereby amended by the addition of the following subparagraph:

(F) Years ending after June 30, 1950, and prior to January 1, 1954.

(i) Adjustment of net income and resulting tax. If, for any taxable year ending after June 30, 1950, and prior to January 1, 1954, the closing inventory of a taxpayer inventorying goods under the method provided in this subsection reflects a decrease from the opening inventory of such goods for such year, and if the taxpayer elects, at such time and in such manner and subject to such regulations as the Commissioner

with the approval of the Secretary may prescribe, to have the provisions of this paragraph apply, and if it is established to the satisfaction of the Commissioner, in accordance with such regulations, that such decrease is attributable to the involuntary liquidation of such inventory as defined in subparagraph (B) (as modified by clause (ii) of this subparagraph), and if the closing inventory of a subsequent taxable year, ending prior to January 1, 1956, reflects a replacement, in whole or in part, of the goods so previously liquidated, the net income of the taxpayer otherwise determined for the year of such involuntary liquidations shall be increased by an amount equal to the excess, if any, of the aggregate cost of such goods reflected in the opening inventory of the year of involuntary liquidation over the aggregate replacement cost, or decreased by an amount equal to the excess, if any, of the aggregate replacement cost of such goods over the aggregate cost thereof reflected in the opening inventory of the year of the involuntary liquidation. The taxes imposed by this chapter and by chapter 2 for the year of such liquidation, for preceding taxable years, and for all taxable years intervening between the year of liquidation and the year of replacement shall be redetermined, giving effect to such adjustments. Any increase in such taxes resulting from such adjustments shall be assessed and collected as a deficiency but without interest, and any overpayment so resulting shall be credited or refunded to the taxpayer without interest.

(ii) Definition of involuntary liquidation. For the purposes of this subparagraph the term "involuntary liquidation" shall have the meaning given to it in subparagraph (B) and, in addition, it shall mean a failure, as referred to in that subparagraph, on the part of the taxpayer due, directly and exclusively, to disruption of normal trade relations between countries. For the purposes of this subparagraph the words "enemy" and "war", as used in subparagraph (B), shall be interpreted, pursuant to regulations prescribed by the Secretary, in such a way as to apply to circumstances, occurrences and conditions, lacking a state of war, which are similar, by reason of a state of national preparedness, to those which would exist under a state of war.

(iii) Application of Subparagraphs (C) and (E). Subparagraphs (C) and (E), to the extent that they refer to any taxpayer subject to the provisions of subparagraph (A) or to the adjustments specified in or resulting from the effect of subparagraph (A), shall be as applicable to a taxpayer subject to the provisions of this subparagraph or to adjustments specified in or re-

resulting from the effect of this subparagraph as though they specifically referred to this subparagraph. For this purpose, and with respect to the taxable years covered by this subparagraph, the reference in subparagraph (E) to section 734 (d) shall be taken as a reference to section 450 (d) [sic].

(b) *Effective date.* The amendment made by this section shall be applicable with respect to taxable years ending after June 30, 1950.

Approved January 11, 1951.

SEC. 306. INVOLUNTARY LIQUIDATION AND REPLACEMENT OF INVENTORY [REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951].

(a) *Amendment of section 22 (d) (6) (F) (iii).* Section 22 (d) (6) (F) (iii) (relating to replacement of inventory involuntarily liquidated) is hereby amended by striking out the last sentence and inserting in lieu thereof the following: "If, for any taxable year ending after June 30, 1950, and prior to January 1, 1953, subparagraph (C) is applicable with respect to involuntary liquidations of goods of the same class subject to the provisions of both subparagraph (A) and this subparagraph, the involuntary liquidations of such goods subject to the provisions of this subparagraph shall be considered for the purpose of subparagraph (C) as having occurred prior to the involuntary liquidations of such goods subject to the provisions of subparagraph (A). For the purpose of this clause, and with respect to the taxable years covered by this subparagraph, the reference in subparagraph (E) to section 734 (d) shall be taken as a reference to section 452 (d)."

(b) *Effective date.* The amendment made by subsection (a) shall be applicable with respect to taxable years ending after June 30, 1950.

PAR. 4. Section 29.22 (d)-7, as amended by Treasury Decision 5841, approved May 22, 1951, is further amended as follows:

(A) By striking from the first sentence of paragraph (a) "If prevailing war conditions beyond the control of the taxpayer should render it impossible during the period of the war for a taxpayer using the elective inventory method to have on hand at the close of the taxable year a stock of merchandise" and inserting in lieu thereof the following: "If prevailing war conditions beyond the control of the taxpayer, or certain prescribed post-war conditions beyond his control, should render it impossible either during the period of the war or within the prescribed post-war period for a taxpayer using the elective inventory method to have on hand at the close of the taxable year a stock of merchandise."

(B) By striking from paragraph (b) the date "January 1, 1951" and inserting in lieu thereof the following: "January 1, 1953."

(C) By inserting at the end of paragraph (b) the following: "The statutory provisions affording recognition to the involuntary character of inventory decreases which become apparent in post-war taxable years and authorizing for tax purposes a replacement of the items of merchandise so liquidated are limited in their application to liquidations occurring in taxable years ending after June 30, 1950, and prior to January 1, 1954, and to inventory replacements effected in taxable years ending prior to January 1, 1956."

(D) By inserting immediately preceding the first sentence of paragraph (c) the following: "With respect to inventory decreases occurring during the period of the war,".

(E) By inserting immediately after paragraph (c) the following:

With respect to inventory decreases occurring in taxable years ending after June 30, 1950, and prior to January 1, 1954, the rules prescribed in the preceding paragraph shall apply. For the purpose of such rules, the words "enemy" and "war" shall be interpreted to apply to circumstances, occurrences, and conditions lacking a state of war, which are similar, by reason of a state of national preparedness, to those which would exist under a state of war. The various directives, orders, regulations, and allotments issued by the Federal Government in connection with national preparedness are among such circumstances and conditions. Likewise, a voluntary compliance with a request of an authorized representative of the Federal Government made prior to September 18, 1950, upon an industry or an important segment thereof, if made in connection with the national preparedness program, might, under proper circumstances, be considered as such a circumstance or condition. Similarly, an inventory decrease directly and exclusively attributable to the Federal Government's stock piling program for periods during which an item is not subject to allotment shall also be considered as subject to the provisions of section 22 (d) (6). Thus, an inventory decrease due wholly to the effect of directives, orders, or regulations issued pursuant to the Defense Production Act of 1950 ordinarily shall be considered as an involuntary liquidation under section 22 (d) (6) and this section; however, to the extent that such a decrease is due to the disposition of goods acquired in violation of such directives, orders, regulations, or allotments, such decrease shall not be considered as such an involuntary liquidation. With respect to an inventory decrease in a taxable year ending after June 30, 1950, and prior to January 1, 1954, due directly and exclusively to a disruption of normal trade relations between countries, such an inventory decrease shall be considered as an involuntary liquidation subject to the rules and requirements prescribed in the preceding paragraphs, including the requirement that the taxpayer establish to the satisfaction of the Commissioner the cause of the involuntary liquidation. A disruption of normal trade relations between countries may be reflected by unusual export limitations imposed by a foreign government, by unusual exchange restrictions, or by other unusual circumstances or conditions beyond the control of the taxpayer.

(F) By striking from the first sentence of paragraph (d) "If the taxpayer would have the involuntary liquidation and replacement provisions applicable with respect to any inventory decreases suffered during war years, he must so elect" and inserting in lieu thereof the following: "If the taxpayer would have the involuntary liquidation and replace-

ment provisions applicable with respect to any inventory decreases, he must so elect".

(G) By striking from the second sentence of paragraph (d) "(3) the circumstances relied upon as rendering the taxpayer unable to maintain throughout the taxable year a normal inventory of the items involved" and inserting in lieu thereof the following: "(3) the circumstances relied upon as rendering the taxpayer unable to maintain throughout the taxable year a normal inventory of the items involved (including evidence of the applicable National Production Authority inventory control figures for the beginning and the close of the taxable year, allotments applied for, allotments received, and reason for failure to place allotments received)".

(H) By striking the period at the end of the first sentence of paragraph (g) and inserting in lieu thereof the following: "; however, in a case involving involuntary liquidations of goods of the same class subject to the provisions of both section 22 (d) (6) (A) and section 22 (d) (6) (F), the involuntary liquidations of such goods subject to the provisions of section 22 (d) (6) (F) shall, for the purpose of replacements made in taxable years ending prior to January 1, 1953, be considered as having occurred prior to the involuntary liquidations of such goods subject to the provisions of section 22 (d) (6) (A)."

(I) By changing the penultimate sentence of paragraph (h) to read as follows: "The tax previously determined shall be ascertained in accordance with the principles stated in section 734 (d) and section 452 (d) and those sections of the regulations prescribed thereunder."

[F. R. Doc. 52-3914; Filed, Apr. 8, 1952; 8:45 a. m.]

DEPARTMENT OF JUSTICE

Immigration and Naturalization Service

[8 CFR Parts 90, 118, 130, 132, 133, 136, 142, 150, 151, 152, 160, 165]

DELEGATION OF ATTORNEY GENERAL'S AUTHORITY IN CERTAIN ACTIONS UNDER IMMIGRATION LAWS

NOTICE OF PROPOSED RULE MAKING

Pursuant to section 4 of the Administrative Procedure Act (60 Stat. 238; 5 U. S. C. 1003), notice is hereby given of the proposed issuance by the Attorney General, on the recommendation of the Commissioner of Immigration and Naturalization, of the following amendments to the rules relating to delegation of the Attorney General's authority in certain actions under the immigration laws. In accordance with subsection (b) of said section 4, interested persons may submit to the Commissioner of Immigration and Naturalization, Room 1060, Temporary Federal Office Building X, Nineteenth and East Capitol Streets NE., Washington 25, D. C., written data, views, or arguments (in duplicate) relative to these proposed rules. Such representations may not be presented orally in any manner. All relevant material received

within 20 days following the date of publication of this notice will be considered.

The following amendments to Chapter I, Title 8 of the Code of Federal Regulations, are hereby prescribed:

1. Part 90 is amended to read as follows:

PART 90—BOARD OF IMMIGRATION APPEALS

- Sec.
- 90.1 Definitions.
- 90.2 Organization.
- 90.3 Jurisdiction, powers and finality of decisions.
- 90.4 Sessions.
- 90.5 Representation and oral argument.
- 90.6 Decisions; transmittal of decisions; motion to reopen or reconsider.
- 90.7 Reference of cases to Attorney General.
- 90.8 Savings clause.

AUTHORITY: §§ 90.1 to 90.8 issued under E. S. 161, 360, sec. 23, 39 Stat. 892; sec. 24, 43 Stat. 166, secs 37, 327, 54 Stat. 675, 1150; 5 U. S. C. 22, 311, 8 U. S. C. 102, 222, 458, 727.

§ 90.1 Definitions. Except as otherwise provided, the term "Board" as used in this part means the Board of Immigration Appeals. The term "representative" as used in this part includes any person authorized to practice before the Immigration and Naturalization Service and the Board of Immigration Appeals, in accordance with the provisions of Part 95 of this chapter.

§ 90.2 Organization. There shall be in the Office of the Attorney General a Board of Immigration Appeals. It shall be under the supervision and direction of the Attorney General and shall be responsible solely to him. The Board shall consist of a chairman and four other members and shall have attached to it an executive assistant-chief examiner who shall have authority to act as an alternate member. It shall also have attached to it such number of attorneys and other employees as the Attorney General, upon the recommendation of the Board, shall from time to time direct. In the absence of the chairman, a member designated by him shall act as chairman. The Board shall have authority, with the approval of the Attorney General, to promulgate rules of practice governing the proceedings before it, including rules as to the admission and conduct of attorneys practicing before it, and to disbar any attorney or other person from appearing in a representative capacity before the Board or before any officers of the Immigration and Naturalization Service.

§ 90.3 Jurisdiction, powers and finality of decisions. (a) When the Commissioner, or other officers of the Immigration and Naturalization Service designated by the provisions of this chapter, exercise the power and authority of the Attorney General delegated to them by provisions of this chapter by entering orders in proceedings under the immigration, nationality, or other laws administered by the Service, such orders shall be final except that appeals shall lie to the Board from the following:

(1) Decisions of boards of special inquiry (including decisions of boards of special inquiry in preexamination pro-

ceedings), as provided in Part 136 of this chapter;

(2) Decisions of hearing officers in deportation proceedings, as provided in Parts 151 and 152 of this chapter;

(3) Decisions involving administrative fines and penalties, as provided in Part 160 of this chapter;

(4) Decisions on applications for the advance exercise of the discretion contained in the 9th proviso to section 3 of the act of February 5, 1917;

(5) Decisions on applications for the advance exercise of the discretion contained in the 7th proviso to section 3 of the act of February 5, 1917;

(6) Decisions on petitions filed in accordance with section 9 (c) of the Immigration Act of 1924 for nonquota or preference quota status or for the revocation of the nonquota or preference quota status previously granted, in accordance with the provisions of Part 165 of this chapter.

(b) The Commissioner or the Board may, in any case arising under subparagraphs (1) to (6), inclusive, of paragraph (a) of this section in which no appeal has been taken, require certification of such case to the Board for final decision.

(c) The filing of an appeal to the Board shall serve to stay execution of any order entered in the class of cases enumerated in paragraph (a) of this section. A certification to the Board made upon the motion of the Commissioner or the Board shall serve to stay execution of any order entered in the class of cases enumerated in paragraph (a) of this section.

(d) In considering and determining such appeals or certifications, the Board shall exercise such discretion and power conferred upon the Attorney General by law as is appropriate and necessary for the disposition of the case subject to any specific limitation prescribed by this chapter. The decision of the Board shall be in writing and shall be final except in those cases reviewed by the Attorney General in accordance with § 90.7.

(e) Except as may be modified or overruled by the Board or the Attorney General, decisions of the Board shall be binding on all officers and employees of the Immigration and Naturalization Service in the administration of the immigration and nationality laws, and selected decisions designated by the Board shall serve as precedents in all proceedings involving the same issue or issues.

§ 90.4 Sessions. The Board will convene for the purpose of hearing oral argument at its offices in Washington, D. C., at 2:00 p. m. on every day except Saturdays, Sundays, and legal holidays. In computing the time within which oral argument may be fixed pursuant to § 90.5, Saturdays, Sundays, and legal holidays shall be disregarded.

§ 90.5 Representation and oral argument. Oral argument shall be heard by the Board, upon request, in any case arising under § 90.3. Requests for oral argument shall be directed to the Board of Immigration Appeals, Department of Justice, Washington 25, D. C. The Board shall have authority to fix any date or change the date upon which oral argu-

ment is to be heard. The Immigration and Naturalization Service may be represented in argument before the Board by any officer or employee designated by the Commissioner.

§ 90.6 Decisions; transmittal of decisions; motion to reopen or reconsider.

(a) A copy of the decision and order of the Board shall be transmitted by the Board to the Commissioner and to the representative of the party against whom the order is effective, or, in the absence of such representative, to the party himself.

(b) Reconsideration or reopening of any case in which an order has been entered by the Board, whether requested by the Commissioner or by the party against whom the order is effective or his representative, shall be only upon written motion. The Board may, in its discretion, grant or deny such motion, and pending its consideration of the motion may stay execution of the order. A motion to reopen shall state the new facts to be proved at the reopened hearing and shall be supported by affidavits or other evidentiary material. A motion to reconsider shall state the reasons for reconsideration and shall be supported by such precedent decisions as are pertinent. Motions shall be filed in triplicate addressed to the Board. A request for oral argument, if desired, shall be incorporated in the motion. The Board may, in its discretion, deny or grant oral argument. If the party against whom the order is effective is the moving party, two copies of the motion shall be served upon the officer of the Immigration and Naturalization Service who made the initial decision in the case and a third copy shall be filed directly with the Board. If the Commissioner is the moving party, he shall file one copy of his motion directly with the Board and shall serve one copy of his motion upon the representative of the party against whom the order is effective or, in the absence of such representative, upon the party himself, and shall make proof of service thereof. The Commissioner shall furnish one copy of his motion, in any case in which the original order was not made by the Commissioner, to the appropriate officer of the field service for his information. The party who is served with the motion to reopen or to reconsider shall be given a reasonable period of time not exceeding ten days from the date of service of the motion within which to be heard, if oral argument is granted, or to file such briefs or memoranda as he deems appropriate.

(c) A motion to reopen or reconsider shall not be regarded as an application to a district director for stay of deportation but any such application shall be filed in accordance with § 152.2 (f) of this chapter. If such application is filed the district director in his discretion may stay deportation pending decision by the Board.

(d) Upon receipt of a motion to reconsider or reopen, as provided in this section, the officer of the Immigration and Naturalization Service having custody of the file in the case shall immediately transmit such file to the Board with a copy of the motion.

§ 90.7 *Reference of cases to Attorney General.* The Board shall refer to the Attorney General for review of the Board's decision all cases which:

(a) The Attorney General directs the Board to refer to him.

(b) The chairman or a majority of the Board believes should be referred to the Attorney General for review of its decision.

(c) The Commissioner requests to be referred to the Attorney General by the Board.

In any case in which the Attorney General shall review the decision of the Board, his decision shall be stated in writing and shall be transmitted to the party against whom the order is effective or to his representative, as provided in § 90.6 (a).

§ 90.8 *Savings clause.* Any final decisions and unexecuted orders entered before the effective date of this part by the Commissioner in the class of cases enumerated in § 90.3 (a) shall be regarded for the purpose of future proceedings as though such decisions and orders had been entered by the Board. Any case transmitted before the effective date of this part to the Board on appeal from the Commissioner's decision shall be regarded as an appeal to the Board in accordance with the provisions of this part.

PART 118—TRANSIT ALIENS

2. Section 118.12 is amended to read as follows:

§ 118.12 *Aliens held for examination by board of special inquiry.* An alien held for examination by a board of special inquiry as provided in § 118.11 may at any time prior to hearing before such board, or before his case is forwarded to the Board of Immigration Appeals on an appeal from an excluding decision of such board, be permitted upon request to return to the country whence he came, or to transship at the port of arrival directly to the country of his destination, if other than the country whence he came, under such safeguards as the district director may require: *Provided*, That any such alien who desires to proceed overland to the proposed port of his departure may be permitted to do so under guard of such number of immigration officers, guards, or attendants as will insure his passage through and out of the United States without unnecessary delay, if the expense of such accompaniment is borne by or on behalf of the alien or the carrier which brought the alien to the United States, which expense shall include the cost of transportation of the officers, guards, or attendants from the port of arrival to the port of departure and return.

PART 130—BOARDS OF SPECIAL INQUIRY

3. a. The first sentence of § 130.6 *Excluded aliens; informed of rights* is hereby amended to read as follows: "If an alien is excluded by a board of special inquiry, he shall be advised of the decision of said board and the reason therefor and, if entitled to appeal to the

Board of Immigration Appeals, he shall be so advised: *Provided*, That the exact language employed in advising the alien of his right to appeal, together with a full and accurate transcript of the alien's reply, shall be inserted in the record and made a part thereof."

b. The third sentence of § 130.8 *Alien certified for mental condition; right of medical appeal* is amended to read as follows: "In the event the alien desires to appeal to such medical board, the officer in charge at the port, in conformity with regulations prescribed by the United States Public Health Service, shall make such arrangements with the office of the Surgeon General as may be necessary for the convening of such medical board without the case being first reported to the Board of Immigration Appeals."

PART 132—READMISSION OF ALIENS WITH SEVEN YEARS' DOMICILE

4. The third sentence of § 132.2 *Aliens returning to unrelinquished domicile* is amended to read as follows: "Every case of exclusion for any cause in which the alien has given such proof shall be certified to the Board of Immigration Appeals with a complete report and the reasons for the alien's exclusion and of the proof which has been offered of continuous and unrelinquished domicile, together with a statement of the duration of the absence."

PART 133—TEMPORARY ADMISSION OF ALIENS OF THE EXCLUDABLE CLASSES

5. Part 133 is amended by adding the following section:

§ 133.5 *Advance consent for temporary admission; application; decision.* (a) Any alien who is or may be excludable from admission under one or more provisions of the immigration laws and regulations and who desires advance permission to enter the United States temporarily shall submit to the Commissioner an application in letter form, in triplicate, in the English language, if practicable, or if in another language, with a certified English translation, signed and sworn to before an official authorized to administer oaths.

(b) The application shall state clearly all the facts and circumstances in the case, including: Name and aliases if any; date and place of birth; country of citizenship and nationality; marital status; name and age of spouse and children; present place of residence, including street, city, state, and country; occupation and present employment; reasons for inadmissibility; details of any criminal record; details of any exclusion or deportation from the United States; purpose and duration of proposed visit; alien's financial resources, and arrangements for support while in the United States; ability to post bond of at least \$1,000, if required to insure compliance with the terms of admission, and the port, date, and manner of expected arrival in the United States; and what hardship or difficulties will be caused to any organization, agency, firm, corporation, or individual if the alien is unable to visit in the United States.

(c) If the proposed visit to the United States is for business purposes, the application shall also set forth the nature of the business and with whom the business will be conducted and whether the alien is going to perform duties as an employee of any American firm, corporation, or institution of research. If the proposed visit is for reasons of health, the application shall also set forth the nature of the illness or disability, the extent of the availability of medical facilities in the country of the alien's current residence, the place where treatment will be received in the United States, and the arrangements which have been made for such treatment. The statement concerning the availability of medical facilities in the foreign country must be supported by a medical certificate attached to the application. If the proposed visit is for the purpose of visiting relatives in the United States, the names, addresses, relationship and citizenship status of such relatives must be stated in the application. If the alien is or may be excludable under the provisions of the act of October 16, 1918, as amended, the application shall also be signed and sworn to before the nearest American consul and delivered to him for forwarding to the Commissioner, and shall include, in addition to the information heretofore required to be submitted: The names of all countries in which the alien has resided; facts of service in the armed forces of any country, including branch, dates, and rank; official or government positions held at any time in any foreign country since 1918; names of all organizations, including political parties, of which alien has been a member since 1918, or to which he has given financial or other support, including dates of membership and contributions; nature and purpose of each organization named, and country where located; whether named organization was a section, subsidiary, branch, affiliate, or subdivision of any other organization or political party, and if so, the name and location of the parent organization; offices, if any, held by the alien in named organizations, and extent to which alien participated in the activity, program, and policy of each organization; if alien or his visit is sponsored by or officially connected with the program of any Government agency of the United States, the name of the agency, program, and details; and details of any official sponsorship by any foreign government.

(d) If the Commissioner denies the application, the applicant shall have the right of appeal to the Board of Immigration Appeals as prescribed by Part 90 of this chapter. The decision of the Commissioner or the Board of Immigration Appeals shall be served upon the alien by mail.

PART 136—APPEALS FROM DECISIONS BY BOARD OF SPECIAL INQUIRY

6. a. Section 136.0 is amended to read as follows:

§ 136.0 *Definitions.* The term "appeal" when used in this part means an appeal taken from a decision of a board of special inquiry.

b. The fifth sentence of § 136.1 *Who may appeal* is amended to read as follows: "In such a case the alien shall be allowed the same opportunity for representation as though the appeal were his, but his brief or argument must be submitted at the same time that the board member's appeal is forwarded to the Board of Immigration Appeals."

c. The first sentence of § 136.4 *Forwarding appeal record* is amended to read as follows: "The complete appeal record, including the immigration visa or permit to reenter the United States, and any brief or argument filed by the appellant, his counsel or representative, shall be forwarded promptly to the Board of Immigration Appeals."

d. The headnote to § 136.5 is amended to read as follows: "§ 136.5 *Cases reopened by Board of Immigration Appeals.*"

e. Section 136.6 is amended to read as follows:

§ 136.6 *Reopening of hearing.* (a) At any time prior to the alien's deportation based upon a decision of a board of special inquiry from which decision no appeal was taken, or at any time prior to the forwarding of the record of hearing on appeal to the Board of Immigration Appeals, the board of special inquiry may at its own instance direct that the case be reopened for proper cause, or it may direct a reopening upon request of the alien, his counsel or representative, or the Commissioner. After the record has been submitted to the Board of Immigration Appeals, jurisdiction to reopen the case shall be exclusively with the Board of Immigration Appeals. Such request shall be in writing and shall state the new facts to be proved and shall be properly supported by affidavits or other evidentiary material.

(b) After a final order by the Board of Immigration Appeals, the hearing shall be reopened only in accordance with § 90.6 (b) of this chapter.

f. The headnote to § 136.7 is amended to read as follows: "§ 136.7 *Appeals; abandoned applications for admission.*"

g. Paragraph (a) of § 136.7 is amended to read as follows:

(a) The Board of Immigration Appeals shall consider and determine all appeals entered from decisions of boards of special inquiry. The Board of Immigration Appeals shall notify the appropriate office of the Immigration and Naturalization Service of its decision and shall, in accordance with the provisions of § 90.6 (a) of this chapter, serve its decision and order on the alien, or his counsel or representative.

PART 142—PREEXAMINATION OF ALIENS WITHIN THE UNITED STATES

7. a. Section 142.14 is amended to read as follows:

§ 142.14 *Where alien found inadmissible.* Where an alien is held inadmissible by a board of special inquiry in preexamination proceedings (for cause other than the lack of an unexpired immigration visa), the alien may appeal from the decision to the Board of Immigration Appeals, and further proceed-

ings shall be had in accordance with the provisions of Part 136 of this chapter: *Provided, however,* That the decision of a board of special inquiry shall be based upon the certificate of the examining medical officer and except as provided in section 21 of the Immigration Act of 1917, shall be final as to the rejection of aliens afflicted with tuberculosis or with a loathsome or dangerous contagious disease, or with any mental or physical defect which would bring such aliens within any of the classes excluded from admission to the United States under section 3 of that act.

b. The first sentence of § 142.15 *Appeal by dissenting inspector* is amended to read as follows: "Subject to the limitations in the proviso in § 142.14, a dissenting inspector may appeal from the decision of a board of special inquiry to the Board of Immigration Appeals and further proceedings may be had in accordance with the provisions of Part 136 of this chapter."

PART 150—DEPORTATION PROCEEDINGS: INVESTIGATION AND ARREST

8. a. The headnote to § 150.3 is amended to read as follows: "§ 150.3 *Voluntary departure.*"

b. Paragraph (a) of § 150.3 is amended to read as follows:

(a) Notwithstanding any other provisions of this part, the officer in charge of a district or suboffice, prior to the issuance or service of a warrant of arrest or after service of such warrant, and before hearing is commenced, may exercise the authority conferred upon the Attorney General by section 19 (c) (1) of the Immigration Act of 1917, as amended (39 Stat. 839, 54 Stat. 671, 56 Stat. 1044, 62 Stat. 1206; 8 U. S. C. 155 (c) (1)), to permit an alien to depart from the United States at his own expense if (1) the alien is charged with being subject to deportation upon any ground other than those set forth in section 19 (d) of the Immigration Act of February 5, 1917, as amended, (2) the alien is willing and able to depart promptly from the United States, (3) he will apparently be admitted to the country of his destination, and (4) the prompt departure of the alien will be otherwise advantageous to the Government: *Provided,* That the Commissioner may at any time require certain classes of cases or individual cases where voluntary departure under this section has been authorized to be submitted to him for review. Upon such review, the Commissioner may adhere to the original decision or direct that a hearing be conducted. In any case where the authority to permit an alien to depart from the United States is exercised under this section, the officer in charge of the district or suboffice shall determine the period of time within which the alien shall depart and the conditions under which he shall depart. The granting of voluntary departure shall serve to defer hearing in the case, but such hearing shall be commenced if the Commissioner so directs or if the alien does not avail himself of the privilege of the voluntary

departure within such period of time or authorized extension thereof and under such conditions as the officer in charge of the district or suboffice determines.

PART 151—DEPORTATION PROCEEDINGS: HEARING AND ADJUDICATIONS

9. a. The last sentence of paragraph (e) *Application for discretionary relief of § 151.3 Contents of record: evidence* is amended to read as follows: "In addition, he may submit any written or oral material which he believes should be considered in the exercise of such discretion."

b. Section 151.5 is amended to read as follows:

§ 151.5 *Decision.*—(a) *Preparation by hearing officer of written decision.* Except as provided in paragraph (b) of this section, the hearing officer shall, as soon as practicable after the conclusion of the hearing, prepare in writing a decision, signed by him, which shall set forth a summary of the evidence adduced and his findings of fact and conclusions of law as to deportability. If the alien has applied for discretionary relief, in accordance with the provisions of paragraph (e) of § 151.3, the decision shall also contain a discussion of the evidence relating to the alien's eligibility for such relief and the reasons for granting or denying such an application. The decision shall be concluded with a statement of the hearing officer's order as provided in paragraph (c) of this section.

(b) *Hearing officer's oral decision.* In any case in which he deems appropriate, the hearing officer may, at the conclusion of the hearing, state for the record, in the presence of the alien or his counsel or representative, a brief summary of the evidence, findings of fact and conclusions of law, and his order, in the manner provided in paragraph (a) of this section. The hearing officer shall require the alien, or his counsel or representative, to state for the record whether he desires to be served with a written decision as provided in paragraph (d) of this section.

(c) *Hearing officer's order.* The hearing officer's order shall be (1) that the alien be deported, or (2) that the proceedings be terminated, or (3) that the alien's deportation be suspended, or (4) that the alien be granted voluntary departure at his own expense in lieu of deportation with the further order that if he fails to depart within the time granted by the officer in charge of the district, or any extension thereof, he be deported, or (5) that the alien be permitted to depart voluntarily at his own expense in lieu of deportation, with the additional privilege of preexamination, with the further order that if he fails to depart within the time granted by the officer in charge of the district, or any extension thereof, he be deported, or (6) that such other action be taken in the proceedings as may be required for the appropriate determination of the same. The hearing officer shall have no authority to designate at whose expense or to which country the alien shall be deported.

(d) *Notice of decision.* In any case in which the alien has not waived his right to be served with a notice of decision, the hearing officer shall cause a signed copy of such decision, together with a transcript of the testimony adduced at the hearing, if such transcript is requested by the alien or his counsel or representative, to be served either in person or by registered mail on the alien, or his counsel or representative, together with a notice advising him of his right to take exceptions.

(e) *Finality of decision.* The hearing officer's order described in paragraph (c) of this section shall be final except (1) when the alien or his counsel or representative takes exception to any specific finding of fact or conclusion of law as to deportability, or (2) when the alien or his counsel or representative takes exception to a denial of an application for suspension of deportation, or (3) when the alien or his counsel or representative takes exception to a finding that the alien has failed to establish statutory eligibility for voluntary departure, or (4) when the alien or his counsel or his representative takes exception to a denial of an application for voluntary departure, with or without the additional privilege of preexamination, in a case in which the alien had been in the United States for a period of five years or more at the time the warrant of arrest in deportation proceedings was served on him, or (5) when the alien or his counsel or representative takes exception to a denial of an application for the exercise of the discretion contained in the 7th proviso to section 3 of the Immigration Act of February 5, 1917.

(f) *Exceptions.* In any case in which the hearing officer has rendered an oral decision at the conclusion of the hearing in accordance with paragraph (b) of this section, the alien shall be required to state for the record whether he takes exception to the order as provided in paragraph (e) of this section. If the alien takes exception to the order and has waived service of the hearing officer's written decision, he shall be allowed five business days (which period may be extended by the hearing officer upon a written application showing good cause that more time is necessary) in which to submit to the officer in charge of the district or suboffice his argument or brief for the consideration of the Board of Immigration Appeals and his request for oral argument before that Board if such is desired. In any case in which the alien has been served with a copy of the hearing officer's written decision in accordance with paragraph (d) of this section, his exception, if not previously taken at the hearing, shall be submitted in writing to the officer in charge of the district or suboffice on Form I-290 within five business days (which period may be extended by the hearing officer upon a written application showing good cause that more time is necessary) of the receipt of the hearing officer's decision. Any argument or brief for the consideration of the Board of Immigration Appeals and a request for oral argument before that Board shall be submitted with the Form I-290,

The taking of exception in accordance with this paragraph shall be regarded as the appeal described in § 90.3 (a) of this chapter.

(g) *Certifications.* Notwithstanding the provisions of paragraph (e) of this section, (1) the Commissioner on his own motion may direct that any case or class of cases be submitted to him for his review and consideration as to certification to the Board of Immigration Appeals for decision by the Board, or (2) the Board of Immigration Appeals on its own motion may direct that any case or class of cases be certified to it for its review and decision. In all cases certified to the Board of Immigration Appeals for review and decision, the alien or his counsel or representative shall be informed of such certification. The alien or his counsel or representative shall be allowed five business days (which period may be extended by the hearing officer upon a written application showing good cause that more time is necessary) in which to submit to the officer in charge of the district or suboffice for consideration by the Board of Immigration Appeals, any supporting argument or brief. If oral argument before the Board of Immigration Appeals is desired, a request therefor shall be made in writing by the alien or his counsel or representative. The alien or his counsel or representative may file a written waiver of the right herein specified to submit any argument or brief for the use of the Board of Immigration Appeals.

c. Section 151.6 is amended to read as follows:

§ 151.6 *Reopening of hearing—(a) Motion to reopen.* At any time (1) after the hearing officer's decision has become final and before execution of his order or (2) prior to the forwarding of the record of hearing to the Board of Immigration Appeals in cases described in paragraph (e) of § 151.5, the hearing officer may at his own instance direct that the case be reopened for proper cause or he may direct a reopening upon request of the alien, or his counsel or representative. Such request shall be in writing, shall state the new facts to be proved, and shall be supported by affidavits or other evidentiary material.

(b) *Order.* The decision of the hearing officer on a motion to reopen any case as provided in paragraph (a) of this section shall be in writing and a copy shall be served upon the alien or his counsel or representative. The decision of the hearing officer upon a motion to reopen shall be final subject to the limitations imposed by paragraph (e) of § 151.5.

d. Section 151.7 is amended to read as follows:

§ 151.7 *Submission of record to the Board of Immigration Appeals.* In cases in which decision of the hearing officer must be submitted to the Board of Immigration Appeals, as provided in § 151.5 (e) and § 151.6 (b), the entire record of hearing, upon completion, shall be forwarded promptly to the Board of Immigration Appeals by the officer in charge of the district or suboffice (a) upon receipt of the appeal as provided in § 151.5

(f), or (b) upon expiration of the time allowed therefor, or (c) upon receipt of a waiver from the alien, or his counsel or representative, of the right to file supporting argument or brief.

e. Section 151.8 *Oral argument in the Central Office* is revoked.

f. Section 151.9 *Decision by the Commissioner* is revoked.

PART 152—DEPORTATION PROCEEDINGS: ACTION SUBSEQUENT TO ADJUDICATION

10. a. Section 152.1 is amended to read as follows:

§ 152.1 *Voluntary departure; extension of time.* In cases in which the final decision is to grant an alien permission to depart voluntarily from the United States at his own expense in lieu of deportation, the alien shall be permitted to depart voluntarily within such period of time and under such conditions as the officer in charge of the district deems appropriate. A request for extension of time within which to depart voluntarily shall be addressed to and filed with the said officer in charge, who shall then act upon the request and notify the alien or his counsel or representative in writing of his decision by personal service or by registered mail. No appeal shall lie from a decision by the officer in charge of the district denying an application for extension of time within which to depart.

b. Paragraph (b) of § 152.2 *Issuance and execution of warrants of deportation* is amended to read as follows:

(b) *Taking an alien into custody.* Upon the issuance of a warrant of deportation or as soon thereafter as the circumstances of the case may permit, the alien, if not already in custody, shall be taken into custody thereunder and deported.

c. Paragraph (f) of § 152.2 is amended to read as follows:

(f) *Stay of deportation by the officer in charge.* When an alien has been ordered deported and substantial reason exists why deportation should be stayed the officer in charge of the appropriate district may, in his discretion, stay the deportation. All the facts and circumstances in such cases shall be reported immediately to the Commissioner, and the further action shall be subject to the direction of the Commissioner. No appeal shall lie from a decision by an officer in charge of the district or by the Commissioner on any application for a stay of deportation.

d. Section 152.6 is amended to read as follows:

§ 152.6 *Deportation of aliens unlawfully returning to United States—(a) Hearing: when to be accorded.* Any alien falling within the purview of § 152.5 shall be taken into custody under the authority of the warrant of deportation under which he was last deported. After the alien has been taken into custody and has been given a reasonable period of time to arrange for representation by counsel, the case of the alien shall be referred to an appropriate hearing officer for hearing to determine whether the

alien shall be deported under the said warrant. The alien shall be timely informed of the purpose, time, and place of hearing.

(b) *Scope of hearing.* The hearing referred to in this section shall be limited solely to a consideration and determination of the issues: (1) Identity, that is, whether the alien is in fact the person who was previously deported or released for departure under a warrant of deportation; (2) whether the previous warrant of deportation was based upon those provisions of the immigration laws described in section 20 (c) of the Immigration Act of February 5, 1917, as amended (39 Stat. 890, 57 Stat. 553; Public Law 831, 81st Cong.; 8 U. S. C. 156); (3) whether the alien unlawfully returned to the United States; and (4) other factors which in the judgment of the hearing officer are pertinent to a decision in the case.

(c) *Conduct of hearing.* In the conduct of hearings under this section, the duties of the hearing officer and the rights of the alien shall be the same as those set forth in § 151.2 of this chapter, but their performance and exercise shall be limited as contemplated in paragraph (b) of this section.

(d) *Decision and order.* The hearing officer's decision shall be prepared and served in the manner prescribed by § 151.5 (a) through (d) of this chapter. The hearing officer's order shall be final except where exception is taken to an issue specified in paragraph (b) of this section.

(e) *Appeals and reopenings.* In cases where an appeal has been taken or the case has been certified to the Board of Immigration Appeals, the provisions of paragraphs (f) and (g) of § 151.5 of this chapter shall be applicable. Motions to reopen shall be heard and disposed of in accordance with the provisions of § 151.6 of this chapter, and the record shall be transmitted to the Board of Immigration Appeals in all cases under this section in accordance with the provisions of § 151.7 of this chapter.

(f) *Execution of warrant of deportation.* Upon final determination, as provided in this section, that the alien shall be deported, the original warrant of deportation shall be executed in the manner prescribed in § 152.2.

PART 160—IMPOSITION AND COLLECTION OF FINES

11. a. The fourth sentence of § 160.17 *Hearing; submission of evidence and report* is amended to read as follows: "Regardless of whether a hearing is accorded, the record in every case shall consist of evidence which is pertinent and which is to be considered by the district director, acting for the Commissioner, or, on appeal, the Board of Immigration Appeals in determining the case in behalf of the Attorney General."

b. Paragraph (c) of § 160.18 *Mitigation or remission of fines* is amended to read as follows:

(c) *Time limitation.* With respect to violations occurring on or after February 1, 1946, any application for mitigation shall be made within a reasonable time not to exceed 90 days after notice

of decision has been furnished in accordance with § 160.19.

c. Section 160.19 is amended to read as follows:

§ 160.19 *Notice of decision; appeal.* If the party against whom proceedings were instituted under this part is adversely affected by the decision of the district director with respect to an issue of fine or mitigation thereof, the party shall be notified by the district director in writing of his decision with the reasons therefor and, at the same time, shall be advised that the party has ten days from the date of notification of decision in which to appeal to the Board of Immigration Appeals. If an appeal is taken it shall be filed with the district director, who shall forward the complete record to the Board of Immigration Appeals for decision. A copy of the Board of Immigration Appeal's decision shall be transmitted to the district director. The field office shall inform the collector of customs promptly in the event no penalty is imposed, and in all other cases upon the disposition of any appeal, or at the expiration of the time in which an appeal may be entered. Such information need not be furnished the collector of customs in any case in which the field office has been previously furnished with a notice of collection of the amount of the penalty by the collector of customs.

PART 165—FORMAL PETITIONS AND APPLICATIONS

12. a. The fourth sentence of paragraph (b) of § 165.1 *Petition for non-quota or preference quota immigration visa; requirements* is amended to read as follows: "An alien who is a Chinese person as defined in section 5 (b) of the act of July 2, 1946 (60 Stat. 417; 8 U. S. C. 212c), and who is seeking a preference in the issuance of an immigration visa under the said quota for the Chinese because of alleged birth and residence in China shall not be required to file an application for such preference but shall submit required proofs to the appropriate American consular officer."

b. Paragraph (e) of § 165.2 *Petition for nonquota or preference quota status; where submitted; initial action; decision; appeal* is amended to read as follows:

(e) If the district director is not satisfied that the petition should be granted, he shall deny the petition. If the district director denies the petition, the petitioner shall be notified in writing of the decision and shall be advised in writing that he has ten days from the date of receipt of notification in which he may appeal to the Board of Immigration Appeals as prescribed by Part 90 of this chapter. If the petitioner is residing in the United States, or if he is abroad and has a stated place of residence in the United States, the decision of the Board of Immigration Appeals shall be transmitted to the district director having jurisdiction over the petitioner's place of residence, who shall advise the petitioner in writing thereof. If the petitioner is abroad and does not have a stated place of residence in the United States, the

decision of the Board of Immigration Appeals shall be transmitted to the district director at Baltimore, Maryland, who shall advise the petitioner in writing thereof.

c. The last sentence of paragraph (b) of § 165.3 *Nonquota or preference quota status; automatic revocation; reconsideration and revocation* is amended to read as follows: "Revocations under this paragraph shall be appealable to the Board of Immigration Appeals as prescribed by Part 90 of this chapter."

(R. S. 161, 360, sec. 23, 39 Stat. 892, sec. 24, 43 Stat. 166, secs. 37, 327, 54 Stat. 675, 1150; 5 U. S. C. 22, 311, 8 U. S. C. 102, 222, 458, 727)

[SEAL] PHILIP B. PERLMAN,
Acting Attorney General.

APRIL 4, 1952.

Recommended: March 20, 1952.

ARGYLE R. MACKEY,
Commissioner of Immigration
and Naturalization.

[F. R. Doc. 52-4049; Filed, Apr. 8, 1952;
8:52 a. m.]

CIVIL AERONAUTICS BOARD

[14 CFR Part 290]

[Draft Release No. 50]

REVISION OF ECONOMIC REGULATIONS RELATING TO CONTINUANCE OF EXEMPTION AUTHORITY

NOTICE OF PROPOSED RULE MAKING

Notice is hereby given that the Civil Aeronautics Board has under consideration an addition to Part 290 of the Economic Regulations (14 CFR 290). This addition relates to the application of the third sentence of section 9 (b) of the Administrative Procedure Act (5 U. S. C. 1001 et seq.) to exemptions granted by the Board pursuant to section 416 (b) of the Civil Aeronautics Act.

The third sentence of section 9 (b) of the Administrative Procedure Act provides that a license to conduct a business of a continuing nature, shall not expire until timely application for a new license or renewal has been finally determined by the agency. A considerable amount of confusion has arisen as to the application of this provision to the expiration of licenses issued by way of exemption pursuant to section 416 (b) of the Civil Aeronautics Act. There have been many instances in which air carriers have continued to operate pursuant to an exemption that had by its terms expired on the theory that section 9 (b) of the Administrative Procedure Act enabled them to do so pending action on a request for an extension or renewal of the license. In at least some of these cases the Board has not believed that section 9 (b) was applicable. The purpose of the proposed addition to the Economic Regulations is to clarify this situation.

The proposed rule defines what exemptions are deemed by the Board to be of a continuing nature within the meaning of section 9 (b). It also defines what will be considered by the Board to be a "timely application" for a renewal of an exemption and when such an application shall be considered to have

been "finally determined." The proposed rule also provides a procedure for obtaining an interpretation from the Board as to whether a particular exemption falls within the protection of section 9 (b).

Interested persons may participate in the making of the proposed rule by submitting such written data, views, or arguments as they may desire. Communications should be submitted in triplicate and addressed to the Secretary, Civil Aeronautics Board, Washington 25, D. C. All communications received by May 5, 1952, will be considered by the Board before taking further action upon the proposed rule. Copies of such communications will be available after May 5, 1952, for examination by interested persons in the Docket Section of the Board, Room 5412, Commerce Building, Washington, D. C.

This rule is proposed under the authority of sections 205 (a), 52 Stat. 984, 49 U. S. C. 425; Interpret or apply section 1001, 52 Stat. 1017, 49 U. S. C. 641.

By the Civil Aeronautics Board,

[SEAL] M. C. MULLIGAN,
Secretary.

PART 290—APPLICATION OF SECTION 9 (b) OF ADMINISTRATIVE PROCEDURE ACT TO EXEMPTIONS

§ 290.1 *Definitions and interpretations.* (a) The Board deems that the

following exemption authorizations granted pursuant to section 416 (b) of the Civil Aeronautics Act are not licenses of a continuing nature within the meaning of section 9 (b) of the Administrative Procedure Act and that the authority contained therein shall be deemed to terminate upon the date of the expiration of the exemption regardless of whether or not a timely application has been filed for renewal thereof;

(1) Exemptions granted for a period of less than 180 days.

(2) Exemptions which terminate upon the happening of an event, completion of a condition, or the occurrence of a contingency.

(b) A "timely" application for a renewal of an exemption authority or a new exemption granting the same authority is one filed not later than 60 days prior to the expiration of said exemption authority.

(c) A "sufficient" application for a renewal of an exemption authority or a new exemption granting the same authority is one which is in form and contains the information required by the applicable law and regulations, and which does not seek substantially greater or different authority than that in the existing exemption.

(d) An application for a renewal of an exemption authority or a new exemption granting the same authority shall be considered to be "finally deter-

mined", when the Board issues its order denying or approving the application, and such final determination shall not be affected by a petition for reconsideration unless specifically so ordered.

§ 290.2 *Procedure to obtain Board interpretation.* In any case not clearly settled by this part, the Board will determine, upon written request by an air carrier to which an exemption has been issued pursuant to section 416 (b) of the Civil Aeronautics Act, whether under section 9 (b) of the Administrative Procedure Act any authority granted by such exemption is continued in force beyond the expiration date specified in such exemption and until final determination of a timely application filed by the air carrier to which such exemption was granted for a renewal thereof or for a new exemption granting the same authority. In order to afford sufficient time for consideration and action thereon, a written request for such a determination shall be filed not later than 15 days prior to the expiration date of the exemption authority.

§ 290.3 *Effect of rule.* Nothing in this part shall be construed as preventing the Board from terminating at any time, in accordance with law, any exemption authority or any extension thereof pursuant to section 9 (b) of the Administrative Procedure Act.

[F. R. Doc. 52-4050; Filed, Apr. 8, 1952; 8:52 a. m.]

NOTICES

DEPARTMENT OF DEFENSE

Office of the Secretary

SECRETARY OF THE AIR FORCE

DELEGATION OF AUTHORITY TO ORDER MEMBERS AND UNITS OF RESERVE COMPONENTS INTO ACTIVE FEDERAL SERVICE

Pursuant to the authority vested in me by Executive Order 10271, dated July 7, 1951 (16 F. R. 8659) and by section 202 (f) of the National Security Act of 1947, 61 Stat. 495, as amended, paragraph 3 of delegation of authority dated July 13, 1951 (16 F. R. 6968) is hereby amended to read as follows:

3. The Secretary of the Air Force is hereby authorized to order into active military service units of the Air National Guard of the United States, including the members thereof, and other members and units of the Air Force of the United States, including units and members of the United States Air Force Reserve, as may be necessary. The Secretary of the Air Force is authorized to redelegate to the Chief of Staff of the United States Air Force, with power of subdelegation to the Commanding General, Air Defense Command, the Commanding General of the Air Defense Forces, the Commanding General, United States Air Force, Pacific, and the Commanding General, Caribbean Air Command, respectively, the

power to order into active military service in the event of actual or imminent air attack such units of the Air National Guard of the United States, including the members thereof, as may be designated by the Secretary of the Air Force.

WILLIAM C. FOSTER,
Acting Secretary.

MARCH 28, 1952.

[F. R. Doc. 52-3993; Filed, Apr. 8, 1952; 8:46 a. m.]

DEPARTMENT OF COMMERCE

Federal Maritime Board

(No. M-53)

ISBRANDTSEN CO., INC.

NOTICE OF HEARING ON APPLICATION TO BAREBOAT CHARTER A GOVERNMENT-OWNED WAR-BUILT, DRY-CARGO VESSEL

Pursuant to section 3, Public Law 591, 81st Congress, notice is hereby given that an informal public hearing will be held at Washington, D. C., on April 22, 1952, at 10 o'clock a. m., in Room 4823, Department of Commerce Building, before Examiner F. J. Horan, upon the application of Isbrandtsen Co., Inc., to bareboat charter the Government-owned, war-built, dry-cargo vessel, the S. S. "Pass Christian Victory," for use as

an animal carrier for one voyage between Texas ports of the United States and ports in Cuba, and then to be used in applicant's transatlantic service between Atlantic ports of the United States and ports in Europe.

The purpose of the hearing is to receive evidence with respect to whether the service for which such vessel is proposed to be chartered is required in the public interest and is not adequately served, and with respect to the availability of privately owned American-flag vessels for charter on reasonable conditions and at reasonable rates for use in such service. Evidence also will be received with respect to any restrictions or conditions that may under the statute be included in the charter if the application should be granted.

All persons having an interest in the application will be given an opportunity to be heard if present.

The parties may have oral argument before the examiner immediately following the close of the hearing, in lieu of briefs, and the examiner will issue a recommended decision. Parties may have seven (7) days or such shorter time as may be agreed to at the hearing within which to file exceptions to, or memoranda in support of, the examiner's recommended decision, but the Board reserves the right to determine whether oral argument on exceptions

will be granted and whether briefs in connection therewith will be received.

Dated: April 2, 1952.

By order of the Federal Maritime Board.

[SEAL]

A. J. WILLIAMS,
Secretary.

[F. R. Doc. 52-4048; Filed, Apr. 8, 1952;
8:52 a. m.]

Maritime Administration and Federal Maritime Board

[No. 8-17 Sub. 1]

AMERICAN PRESIDENT LINES, LTD.

NOTICE OF ADMINISTRATIVE ACTION AND OF HEARING

In the matter of the application of American President Lines, Ltd., for extension of existing authorization to operate Atlantic-Straits Freight Service C-2 (Modified), Trade Route No. 17, without operating-differential subsidy; and for modification of certain conditions of such operation.

Notice is hereby given that the Maritime Administrator and Federal Maritime Board have under consideration the above-entitled application of American President Lines, Ltd., filed January 28, 1952. Applicant desires authority to continue to operate the Atlantic-Straits Service without subsidy. Applicant has filed an application for subsidy on such service which will be separately considered.

The existing authorization was made in Docket S-17, American President Lines, Ltd., Unsubsidized Operation, Route 17, 3 F. M. B. 457, decided January 24, 1951, subject to certain conditions, including provision for review not later than April 30, 1952, and expiration of authority to operate eastbound intercoastal service on such date.

The application specifically requests additionally (1) authority to continue to perform eastbound intercoastal service in connection with Service C-2 on Trade Route No. 17 beyond April 30, 1952, subject to the conditions set forth in decision in Docket S-17, (2) modification of the itinerary to authorize calls at Guam on outbound voyages, (3) that for the time being applicant's operations be related but not limited to about a 137-day turnaround and 44 days transit homeward, with the understanding that schedules otherwise conform and are approved, (4) the privilege of serving one additional Philippine port, and (5) the privilege of calling eastbound at San Francisco Bay ports and/or Los Angeles, California.

The Maritime Administrator and Federal Maritime Board have authorized the continuation of existing operation by American President Lines, Ltd., in the Atlantic-Straits Freight Service C-2, Trade Route 17, subject to the conditions imposed by the Maritime Administrator and the Federal Maritime Board in the decision in Docket S-17, as subsequently modified, the right being reserved to the Administrator to fix transit time and voyage days, and the

right being reserved to the Administrator and Federal Maritime Board to review and thereafter to terminate or extend the entire operation at any time. The Administrator and Federal Maritime Board have also granted request numbered (1) above, pending a hearing by the Board and decision thereon if hearing is requested by any person having any interest in such application on or before April 15, 1952. The approval granted for the continuation of the operation by American President Lines, Ltd., in the Atlantic-Straits Service C-2, Trade Route 17, including intercoastal service, is not to be construed to be any finding or determination required to be made by the Federal Maritime Board in its consideration of the application made by American President Lines for subsidy on Trade Route 17.

Upon further order of the Administrator and Federal Maritime Board a hearing may be held before an examiner at a time and place to be designated hereafter, on requests numbered (2), (4), and (5).

All persons (including individuals, corporations, associations, firms, partnerships, and public bodies) having any interest in requests 2, 4, and 5 may submit their views in writing to the Secretary of the Board and Administration on or before April 30, 1952. Copies of such communications should be served upon American President Lines, Ltd., 311 California Street, San Francisco 4, California.

Dated: April 3, 1952.

[SEAL]

A. J. WILLIAMS,
Secretary, Maritime Administration
and Federal Maritime
Board.

[F. R. Doc. 52-4047; Filed, Apr. 8, 1952;
8:52 a. m.]

DEPARTMENT OF LABOR

Wage and Hour Division

LEARNER EMPLOYMENT CERTIFICATES

ISSUANCE TO VARIOUS INDUSTRIES

Notice is hereby given that pursuant to section 14 of the Fair Labor Standards Act of 1938, as amended (52 Stat. 1068, as amended; 29 U. S. C. and Sup. 214), and Part 522 of the regulations issued thereunder (29 CFR Part 522), special certificates authorizing the employment of learners at hourly wage rates lower than the minimum wage rates applicable under section 6 of the act have been issued to the firms listed below. The employment of learners under these certificates is limited to the terms and conditions therein contained and is subject to the provisions of Part 522. The effective and expiration dates, occupations, wage rates, number or proportion of learners, and learning period for certificates issued under the general learner regulations (§§ 522.1 to 522.14) are as indicated below; conditions provided in certificates issued under special industry regulations are as established in these regulations.

Single Pants, Shirts and Allied Garments, Women's Apparel, Sportswear, Rainwear and Other Odd Outerwear,

Robes and Leather and Sheep-Lined Garments Divisions of the Apparel Industry Learner Regulations (29 CFR 522.160 to 522.166, as amended December 31, 1951; 16 F. R. 12043).

Abbottstown Garment Co., Box 48, Abbottstown, Pa., effective 4-1-52 to 3-31-53; 10 percent of the productive factory force (men's and boys' sport jackets).

Alabama Textile Products Corp., P. O. Box 430, Andalusia, Ala., effective 4-1-52 to 3-31-53; 10 percent of the productive factory force (dress shirts, collars, sleeping wear, men's underwear).

Alabama Textile Products Corp., Panama City, Fla., effective 4-1-52 to 3-31-53; 10 percent of the productive factory force (dress shirts).

Anthraxite Shirt Co., 1 South Franklin Street, Shamokin, Pa., effective 4-1-52 to 3-31-53; 10 percent of the productive factory force (dress and sport shirts).

Bedford Manufacturing Corp., 381 Pleasant Street, Fall River, Mass., effective 4-1-52 to 3-31-53; 10 percent of the productive factory force (dresses).

J. M. Bernstein & Co., Inc., Chincoteague, Va., effective 3-29-52 to 3-28-53; 10 learners (sportshirts).

Blue Bell, Inc., Elkton, Va., effective 4-1-52 to 3-31-53; 10 percent of the productive factory force or 10 learners, whichever is greater (dungarees).

Blue Bell, Inc., 626 South Elm Street, Greensboro, N. C., effective 4-1-52 to 3-31-53; 10 percent of the productive factory force (dungarees).

Blue Bell, Inc., Luray, Va., effective 4-1-52 to 3-31-53; 10 learners (dungarees).

Blue Bell, Inc., Madison, Va., effective 4-1-52 to 3-31-53; five learners (dungarees).

Blue Bell, Inc., Mount Jackson, Va., effective 4-1-52 to 3-31-53; 10 percent of the productive factory force or 10 learners, whichever is greater (dungarees).

Blue Bell, Inc., Shenandoah, Va., effective 4-1-52 to 3-31-53; 10 percent of the productive factory force or 10 learners, whichever is greater (dungarees).

Canisteo Garment Co., Canisteo, N. Y., effective 3-31-52 to 3-30-53; five learners (dresses).

Carol-Ann Inc., Municipal Building, Hastings, Pa., effective 3-28-52 to 3-27-53; five learners (dresses).

Dotty Dan, Inc., Lubbock, Tex., effective 3-27-52 to 3-26-53; 10 learners (small boys' clothing).

East Berlin Garment Co., East Berlin, Pa., effective 4-1-52 to 3-31-53; five learners (children's dresses).

Edgefield Shirt Co., Inc., Swainsboro, Ga., effective 4-1-52 to 3-31-53; five learners (men's work shirts).

Enterprise Manufacturing Co., Inc., Enterprise, Ala., effective 4-1-52 to 3-31-53; 10 percent of the productive factory force (dress shirts, collars, sleeping wear).

Fiesta Sportswear, Inc., 1423 South Twenty-eighth Street, Phoenix, Ariz., effective 4-3-52 to 4-2-53; five learners (blouses, skirts, etc.).

Fluffy Ruffling Manufacturing Co., Arlington, Tex., effective 3-28-52 to 3-27-53; five learners (children's dresses, skirts, sunsuits and blouses).

Gopher Manufacturing Co., Buffalo, Minn., effective 4-2-52 to 4-1-53; 10 percent of the productive factory force or 10 learners, whichever is greater (men's utility work pants).

Ideal Fashions, Inc., 202 East Main Street, Pen Argyl, Pa., effective 3-27-52 to 3-26-53; 10 learners (ladies' blouses).

Isaacson-Carrico Mfg. Co., 210 East 1st Street, El Campo, Texas, effective 3-29-52 to 3-28-53; 5 learners (cotton panties and slips).

The Jay Garment Co., Brookville, Ind., effective 4-1-52 to 3-31-53; 5 learners (infants' and children's outerwear).

The Jay Garment Co., Portland, Ind., effective 4-1-52 to 3-31-53; 10 percent of the productive factory force (men's cotton work clothing).

K. & M. Manufacturing Co., 148 Middle Street, Portland, Maine, effective 3-26-52 to 3-25-53; 10 learners (trousers).

Kahn Manufacturing Co., Inc., Royal and St. Louis Streets, Mobile, Ala., effective 4-1-52 to 3-31-53; 10 percent of the productive factory force (trousers).

Karen Sportswear, R. D. No. 2, Shick-shinny, Pa., effective 4-1-52 to 3-31-53; five learners (dresses).

Kentucky Pants Co., 117 North Race, Glasgow, Ky., effective 3-28-52 to 9-27-52; 100 learners for expansion purposes (work pants).

Keystone Mills, Inc., 325 South Lancaster Street, Annville, Pa., effective 4-1-52 to 3-31-53; 10 percent of the productive factory force (ladies' cotton underwear).

J. A. Lamy Manufacturing Co., Pacific and Osage, Sedalia, Mo., effective 4-1-52 to 9-30-52; 25 learners for expansion purposes (overalls and dungarees).

J. A. Lamy Manufacturing Co., Pacific and Osage, Sedalia, Mo., effective 4-1-52 to 3-31-53; 10 percent of the productive factory force (overalls and dungarees).

Lee Champion Garment Co., Inc., 900 Lagarde Avenue, Anniston, Ala., effective 4-1-52 to 3-31-53; 10 percent of the productive factory force (trousers).

Linda-Lou Lingerie, Inc., Rexmont, Pa., effective 3-26-52 to 3-25-53; five learners (ladies' slips).

Logan Manufacturing Co., North Main Street, Russellville, Ky., effective 4-4-52 to 4-3-53; 10 percent of the productive factory force (work pants).

M. & S. Co., 2907 DeSard Street, Monroe, La., effective 4-1-52 to 3-31-53; 10 learners (slacks and dress pants).

MacLaren Sportswear Corp., Buckhannon, W. Va., effective 4-1-52 to 3-31-53; 10 percent of the productive factory force or 10 learners, whichever is greater (slacks).

Mansfield Shirt Factory, 1028 Polk Street, Mansfield, La., effective 3-24-52 to 3-23-53; 10 learners (work shirts).

Miranda Blouse Co., Noxen, Pa., effective 3-29-52 to 3-28-53; five learners (ladies' and children's blouses).

Mode O'Day Corp., Fourth and Main, Ottawa, Kans., effective 4-1-52 to 3-31-53; 10 learners (dresses).

Mode O'Day Corp., Fourth and Main, Ottawa, Kans., effective 3-26-52 to 9-25-52; 10 learners for expansion purposes (dresses).

New England Pants Co., Inc., 131 Ash Street, Willimantic, Conn., effective 4-1-52 to 3-31-53; 10 percent of the productive factory force or 10 learners, whichever is greater (men's and boys' trousers).

New England Shirt Co., Inc., 7 Montgomery Street, Danbury, Conn., effective 4-1-52 to 3-31-53; 10 percent of the productive factory force (dress and sport shirts).

Peerless Shirt & Overall Manufacturing Co., 253 South Main Street, Wilkes-Barre, Pa., effective 3-28-52 to 3-27-53; 10 learners (trousers).

Primo Pants Co., Versailles, Mo., effective 4-1-52 to 3-31-53; 10 percent of the productive factory force or 10 learners, whichever is greater (men's and boys' pants).

Reliance Manufacturing Co., "Keystone" Factory, Tyrone, Pa., effective 3-27-52 to 3-26-53; 10 percent of the productive factory force (work shirts, flannel shirts, etc.).

The Richman Bros. Co., Sixth and Main Streets, Sturgis, Ky., effective 4-1-52 to 3-31-53; 10 learners (single pants).

The Salem Co., Inc., Junia and Lomond Avenues, Wiston-Salem, N. C., effective 3-17-52 to 9-16-52; 13 additional learners for expansion purposes (pants, overalls, coveralls and work shirts). (Replacement Certificate).

South Pine Nightwear Co., Inc., York, Pa., effective 4-1-52 to 3-31-53; 10 percent of the productive factory force (pajamas and night robes).

Southern Garment Manufacturing Co., Inc., Culpeper, Va., effective 4-1-52 to 3-31-53; 10 percent of the productive factory force (work pants).

Star Sportswear Manufacturing Co., 278 Broad Street, Lynn, Mass., effective 4-1-52 to 3-31-53; 10 percent of the productive factory force (men's and boys' leather and cloth jackets).

Levi Strauss & Co., 220 North Houston Avenue, Denison, Texas, effective 4-1-52 to 3-31-53; 10 percent of the productive factory force (pants, coats and jackets).

Sylvania Sportswear, 1766 Main Street, Northampton, Pa., effective 4-1-52 to 3-31-53; 10 learners (sport shirts).

Toll-Gate Garment Co., Hamilton, Ala., effective 3-26-52 to 9-25-52; 10 learners for expansion purposes (cotton shirts).

Tropical Garment Manufacturing Co., 3108 Jefferson Street, Tampa, Fla., effective 3-29-52 to 3-28-53; 10 percent of the productive factory force (work pants, dungarees, jackets, and sport shirts).

Troy Textiles, Inc., Troy, Ala., effective 4-1-52 to 3-31-53; 10 percent of the productive factory force (dress shirts).

Tru-Fit Trousers, Traverse City, Mich., effective 3-27-52 to 3-26-53; 10 learners (single pants).

United Pants Co., Inc., 222-228 Beade Street, Plymouth, Pa., effective 4-1-52 to 3-31-53; 10 percent of the productive factory force (pants).

United Pants Co., Inc., Shoemaker Street, Swoyerville, Pa., effective 4-1-52 to 3-31-53; 10 percent of the productive factory force (pants, jackets).

The Watson-Scott Co., Thomasville, Ga., effective 4-1-52 to 3-31-53; six learners (industrial uniforms).

L. Wexler & Sons, Fifteenth and Crosby Streets, Chester, Pa., effective 3-28-52 to 3-27-53; 10 learners (blouses).

L. Wexler & Sons, Fourth and French Streets, Wilmington, Del., effective 3-26-52 to 3-25-53; 10 learners (ladies' blouses).

Cigar Industry Learner Regulations (29 CFR 522.201 to 522.211, as amended January 25, 1950; 15 F. R. 400).

General Cigar Co., Inc., Division and Brook Streets, Kingston, Pa., effective 3-24-52 to 3-23-53; 10 percent of the productive factory workers engaged in the learner occupations; cigar machine operating, 320 hours; packing (cigars retailing for more than 6 cents each), 320 hours; machine stripping, 160 hours; each 60 cents per hour.

Petri Cigar Co., 40-52 High Street, Clarks-ville, Tenn., effective 3-31-52 to 3-30-53; 10 percent of the productive factory workers engaged in the learner occupations; hand rolling, 960 hours, 60 cents per hour for the first 480 hours and not less than 65 cents per hour for the remaining 480 hours.

Hosiery Industry Learner Regulations (29 CFR 522.40 to 522.51, as revised November 19, 1951; 16 F. R. 10733).

Burgess-Knit Hosiery Mill, Village of Kimball, Tenn., effective 3-25-52 to 3-24-53; five learners.

Helen Hosiery Mills, Inc., Helen, Ga., effective 3-27-52 to 3-26-53; five learners.

Knitted Wear Industry Learner Regulations (29 CFR 522.68 to 522.79, as amended January 21, 1952; 16 F. R. 12866).

Gloray Knitting Mills, Inc., Berks County, Robeson, Pa., effective 4-1-52 to 3-31-53; 5 percent of the productive factory force (knitted underwear).

J. E. Morgan Manufacturing Co., 205 Center Street, Tamaqua, Pa., effective 4-1-52 to

3-31-53; 5 percent of the productive factory force (cotton knitted underwear).

Regulations Applicable to the Employment of Learners (29 CFR 522.1 to 522.14).

Brady Manufacturing Co., Inc., Ramseur, N. C., effective 3-28-52 to 9-27-52; five learners; machine operators (except cutting), pressers; each 320 hours at 65 cents per hour (handkerchiefs).

Douglas & Conant Ceramics, 9457 East Rush Street, El Monte, Calif., effective 3-26-52 to 9-25-53; five learners; pottery maker (not including kiln setters and packers); 160 hours at 65 cents per hour (gift ware and ceramics).

Flower Products Co., Inc., 536 East Thirty-fifth Street, Chicago, Ill., effective 3-31-52 to 9-30-52; five learners; flower maker, including only the operations of slipping-up, heading, tying, pasting, rosemaking, branching and stemming; 160 hours at 65 cents per hour (artificial flowers and feathers).

Westminster Manufacturing Division, Webster Clothes, Inc., 54 East Main Street, Westminster, Md., effective 3-25-52 to 3-24-53; 7 percent of the productive factory force; machine operating (except cutting), pressers, handsewers; each 480 hours; 60 cents per hour for the first 240 hours and not less than 65 cents per hour for the remaining 240 hours (trousers).

The following special learner certificates were issued in Puerto Rico to the companies hereinafter named. The effective and expiration dates, the number of learners, the learner occupations, the length of the learning period and the learner wage rates are indicated, respectively.

Puerto Rico Fabrics, Inc., Naguabo, P. R., effective 3-12-52 to 9-11-52; nine learners; knitters, 160 hours at 25 cents per hour, 160 hours at 30 cents per hour, 160 hours at 35 cents per hour; loopers, 160 hours at 25 cents per hour, 160 hours at 30 cents per hour, 160 hours at 35 cents per hour; machine fixers, 160 hours at 25 cents per hour, 160 hours at 30 cents per hour, 160 hours at 35 cents per hour; examiners and transfer combined, 80 hours at 25 cents per hour, 80 hours at 30 cents per hour, 80 hours at 35 cents per hour; mending and ribbing combined, 160 hours at 30 cents per hour (infants' hosiery).

Sterling Instrument Corp., Villa Caparra, P. R., effective 3-26-52 to 9-25-52; 30 learners; polishing, buffering and grinding operations combined; 160 hours at 30 cents per hour, 160 hours at 34 cents per hour, 160 hours at 38 cents per hour (surgical instruments and scissors).

Each certificate has been issued upon the employer's representation that employment of learners at subminimum rates is necessary in order to prevent curtailment of opportunities for employment, and that experienced workers for the learner occupations are not available. The certificates may be canceled in the manner provided in the regulations and as indicated in the certificates. Any person aggrieved by the issuance of any of these certificates may seek a review or reconsideration thereof within fifteen days after publication of this notice in the FEDERAL REGISTER pursuant to the provisions of Part 522.

Signed at Washington, D. C., this 31st day of March 1952.

MILTON BROOKE,
Authorized Representative
of the Administrator.

[F. R. Doc. 52-3998; Filed, Apr. 8, 1952; 8:46 a. m.]

ECONOMIC STABILIZATION AGENCY

Office of Price Stabilization

[Region III, Redelegation of Authority No. 14, Revision 2]

DIRECTORS OF DISTRICT OFFICES, REGION III

AUTHORITY TO PROCESS REPORTS UNDER SECTION 5 AND TO FIX CEILING PRICES UNDER SECTION 16 (b) OF CPR 67

By virtue of the authority vested in me as Director of the Regional Office of Price Stabilization, No. III, pursuant to Delegation of Authority No. 22 (17 F. R. 2508), this Redelegation of Authority No. 14, Revision 2, is hereby issued.

1. Authority is hereby redelegated to each of the District Directors of the Office of Price Stabilization in Region III to approve, pursuant to section 5, CPR 67, a price-determining method for sales at wholesale or retail proposed by a reseller under CPR 67, disapprove such a proposed price-determining method, establish a different price-determining method, by order, or request further information concerning such a price-determining method.

2. Authority is hereby redelegated to each of the District Directors of the Office of Price Stabilization in Region III to issue orders, pursuant to section 16 (b) of CPR 67, fixing ceiling prices for any person subject to this regulation who fails to keep the records, file the reports, and establish ceiling prices as required therein, or who fails to apply to the Office of Price Stabilization for the establishment of a ceiling price, if he is required to do so.

This Revision 2 to Redelegation of Authority No. 14, shall take effect as of April 2, 1952.

JOSEPH J. MCBRYAN,

Director of Regional Office No. III.

APRIL 4, 1952.

[F. R. Doc. 52-4032; Filed, Apr. 4, 1952; 4:08 p. m.]

[Region III, Redelegation of Authority No. 29]

DIRECTORS OF DISTRICT OFFICES, REGION III

AUTHORITY TO ACT IN CONFORMITY WITH THE COMMODITY CREDIT CORPORATION PRICE SUPPORT PROGRAM UNDER GOR 26

By virtue of the authority vested in me as Director of the Regional Office of Price Stabilization No. III, pursuant to Delegation of Authority No. 58 (17 F. R. 2586) this redelegation of authority is hereby issued.

1. Authority is hereby redelegated to each of the District Directors of the Office of Price Stabilization in Region III to process applications for ceiling prices submitted by applicants whose main places of business are located within the district pursuant to section 3 (b) (3) of GOR 26, and to approve or disapprove the proposed ceiling prices, establish different ceiling prices, or request further information concerning the applications.

This redelegation of authority shall take effect as of April 2, 1952.

JOSEPH J. MCBRYAN,

Director of Regional Office No. III.

APRIL 4, 1952.

[F. R. Doc. 52-4033; Filed, Apr. 4, 1952; 4:08 p. m.]

[Ceiling Price Regulation 7, Section 43, Special Order 331, Amdt. 3]

RIVAL MFG. CO.

CEILING PRICES AT RETAIL AND WHOLESALE

Statement of considerations. Special Order 331 under section 43, Ceiling Price Regulation 7 established retail and wholesale ceiling prices for houseware—die cast zinc and aluminum juicers and crushers, electric broilers, electric steam irons, can openers, knife-o-mats, jar-o-mats, bean slicer and pea huller manufactured by Rival Manufacturing Co., and having the brand names "Rival," "Knife-O-Mat," "Jar-O-Mat," "Bean Slicer," and "Pea Huller."

This amendment establishes retail and wholesale ceiling prices for certain of the applicant's branded articles. It appears that the ceiling prices requested are in line with those already granted and are no higher than the level of ceiling prices under Ceiling Price Regulation 7. The retail and wholesale ceiling prices are established by incorporating into the special order the amended application dated March 12, 1952.

Amendatory provisions. Special Order 331 under section 43 of Ceiling Price Regulation 7 is amended in the following respects:

1. In paragraph 1, insert after the date "January 16, 1952," the following date "March 12, 1952."

2. Insert following paragraph 1 now appearing in the special order the following:

The prices listed in the manufacturer's supplemental application dated March 12, 1952, shall become effective on receipt of a copy of the notice for such articles, but in no event later than April 24, 1952.

Effective date. This amendment shall become effective April 1, 1952.

ELLIS ARNALL,

Director of Price Stabilization.

APRIL 1, 1952.

[F. R. Doc. 52-3876; Filed, Apr. 1, 1952; 4:55 p. m.]

[Ceiling Price Regulation 7, Section 43, Special Order 388, Amdt. 3]

ALADDIN INDUSTRIES, INC.

CEILING PRICES AT RETAIL AND WHOLESALE

Statement of considerations. Special Order 388 under section 43 of Ceiling Price Regulation 7, established retail and wholesale ceiling prices for vacuum bottles and lunch kits manufactured by Aladdin Industries, Incorporated and having the brand names "Hopalong Cassidy" and "Hy-Lo".

This amendment corrects the date of the amended application which was inadvertently listed in Amendment 2 to the Special Order.

This amendment also adds the brand name "Aladdin" to the brand names listed in the special order.

Amendatory provisions. Special Order 368 under section 43 of Ceiling Price Regulation 7 is amended in the following respects:

1. In paragraph 1, as amended, delete the date "March 15, 1952" and insert therefor the date "March 14, 1952".

2. In paragraph 1, after the brand name "Hy-Lo", insert the brand name "Aladdin".

Effective date. This amendment shall become effective April 3, 1952.

ELLIS ARNALL,

Director of Price Stabilization.

APRIL 3, 1952.

[F. R. Doc. 52-3959; Filed, Apr. 3, 1952; 11:55 a. m.]

[Ceiling Price Regulation 7, Section 43, Special Order 886]

AETNA SPORTSWEAR CO. INC.

CEILING PRICES AT RETAIL

Statement of considerations. In accordance with section 43 of Ceiling Price Regulation 7, the applicant named in the accompanying special order, Aetna Sportswear Company, Inc., Paca-Pratt Building, Baltimore 1, Md. (hereinafter called wholesaler) has applied to the Office of Price Stabilization for maximum resale prices for retail sales of certain of its articles. Applicant has submitted the information required under this section and has produced evidence which in the judgment of the Director indicates that the applicant has complied with other stated requirements.

The Director has determined on the basis of information available to him, including the data and certified conclusions of fact submitted by the applicant, that the retail ceiling prices requested and which are established by this special order are no higher than the level of ceiling prices under Ceiling Price Regulation 7.

The special order contains provisions requiring each article to be marked by the applicant with the retail ceiling price established by the accompanying special order. The applicant is required to send purchasers of the articles a copy of this special order, a notice listing retail ceiling prices for each cost line and, in specified cases, of subsequent amendments of this special order.

The special order also requires applicant to file with the Distribution Price Branch regular reports setting forth the number of units of each article covered by this special order which applicant has delivered during the reporting period. This requirement conforms with the provisions of section 43, Ceiling Price Regulation 7.

Special provisions. For the reasons set forth in the statement of considerations and pursuant to section 43 of Ceiling Price Regulation 7,

ing Price Regulation 7, this special order is hereby issued.

1. The ceiling prices for sales at retail of sport shirts sold at wholesale by Aetna Sportswear Company, Inc., Paca-Pratt Building, Baltimore, Md., having the brand name(s) "Northcool", "Northcord", "Northweave" shall be the proposed retail ceiling prices listed by Aetna Sportswear Company, Inc., in its application dated October 9, 1951, and filed with the Office of Price Stabilization, Washington 25, D. C.

A list of such ceiling prices will be filed by the Office of Price Stabilization with the Federal Register as an appendix to this special order as soon as practicable. On and after the date of receipt of a copy of this special order, with notice of prices annexed, but in no event later than May 1, 1952, no seller at retail may offer or sell any article covered by this special order at a price higher than the ceiling price established by this special order. Sales may, of course, be made at less than the ceiling prices.

2. The retail ceiling price of an article fixed by paragraph 1 of this special order shall apply to any other article of the same type which is otherwise priceable under Ceiling Price Regulation 7 by retailers subject to that regulation, having the same selling price and terms of sale to the retailer, the same brand or company name and first sold by the wholesaler after the effective date of this special order.

3. On and after May 31, 1952, Aetna Sportswear Company, Inc., must mark each article for which a ceiling price has been established in paragraph 1 of this special order with the retail ceiling price under this special order, or attach to the article a label, tag or ticket stating the retail ceiling price. This mark or statement must be in the following form:

OPS—Sec. 43—CPR 7

Price \$.....

On and after June 30, 1952, no retailer may offer or sell the article unless it is marked or tagged in the form stated above. Prior to June 30, 1952, unless the article is marked or tagged in this form, the retailer shall comply with the marking, tagging, and posting provisions of the regulation which would apply in the absence of this special order.

Upon issuance of any amendment to this special order which either adds an article to those already listed in the wholesaler's application or changes the retail ceiling price of a listed article, the applicant named in this special order must comply, as to each such article, with the preticketing requirements of this paragraph within 30 days after the effective date of the amendment. After 60 days from the effective date, no retailer may offer or sell the article unless it is ticketed in accordance with the requirements of this paragraph. Prior to the expiration of the 60-day period, unless the article is so ticketed, the retailer shall comply with the marking, tagging, and posting provisions of the regulation which would apply in the absence of this special order.

4. Within 15 days after the effective date of this special order, the wholesaler shall send a copy of this special order to each purchaser for resale to whom, within two months immediately prior to the effective date, the wholesaler had delivered any article covered in Paragraph 1 of this special order. Copies shall also be sent to all other purchasers on or before the date of the first delivery of any such article subsequent to the effective date of this special order, and shall be accompanied by copies of each amendment thereto (if any) issued prior to the date of the delivery. The wholesaler shall annex to the special order a notice, listing the cost and discount terms to retailers for each article covered by this special order and the corresponding retail ceiling price fixed by this special order for an article of that cost. The notice shall be in substantially the following form:

(Column 1)		(Column 2)	
Price to retailers		Retailer's ceilings for articles of cost listed in column 1	
\$..... per.....	unit.	Term	net.
	dozen.		percent EOM.
	etc.		etc.
			\$.....

Within 15 days after the effective date of this special order, two copies of this notice must also be filed by the wholesaler with the Distribution Price Branch, Consumer Soft Goods Division, Office of Price Stabilization, Washington 25, D. C. Within 15 days after the effective date of any subsequent amendment to this special order, the wholesaler shall send a copy of the amendment to each purchaser to whom, within two months immediately prior to the effective date of such amendment, the wholesaler had delivered any article the sale of which is affected in any manner by the amendment.

5. Within 45 days of the expiration of the first 6-month period following the effective date of this special order and within 45 days of the expiration of each successive 6-month period, the wholesaler shall file with the Distribution Price Branch, Office of Price Stabilization, Washington 25, D. C., a report setting forth the number of units of each article covered by this special order which he has delivered in that 6-month period.

6. The provisions of this special order establish the ceiling price for sales at retail of the articles covered by it regardless of whether the retailer is otherwise subject to Ceiling Price Regulation 7 or any other regulation.

7. This special order or any provision thereof may be revoked, suspended, or amended by the Director of Price Stabilization at any time.

8. The provisions of this special order are applicable to the United States and the District of Columbia.

Effective date. This special order shall become effective April 1, 1952.

ELLIS ARNALL,
Director of Price Stabilization.

APRIL 1, 1952.

[P. R. Doc. 52-3879; Filed, Apr. 1, 1952;
4:55 p. m.]

[Ceiling Price Regulation 7, Section 43,
Special Order 857]

NORMAN M. MORRIS CORP.

CEILING PRICES AT RETAIL

Statement of considerations. This is an order establishing uniform retail prices issued upon the basis of an application filed by a supplier under section 43 of CPR 7. This section gives a manufacturer or wholesaler the right to apply for uniform retail ceiling prices for certain of his branded articles. This section requires that the articles must customarily have been sold at substantially uniform prices, and the ceiling prices applied for must not raise the general level of prices under CPR 7. The order may, of course, be amended or revoked if further review shows that the requirements of the regulation have not been fully met.

This special order requires each article to be tagged or marked with the retail ceiling price. The supplier must send to each retailer a copy of this special order, as well as a list of ceiling prices for each article or cost line and notice of all amendments. The order requires the supplier to file certain sales reports with OPS.

Retailers will be concerned with sections 1 through 6 of this special order which contain provisions applying to them. The rest of the order is of interest primarily to the applicant.

Order. For the reasons set forth in the statement of considerations and pursuant to section 43 of CPR 7, it is ordered that the following provisions be in effect:

Provisions for retailers—1. What this order does. Sections 1 through 6 apply to you and establish uniform ceiling prices if you sell at retail the articles identified below:

Name and address of applicant: Norman M. Morris Corporation, 655 Madison Avenue, New York 21, New York.

Brand names: "Omega".

Articles: Men's and women's watches, and clocks.

2. Retail ceiling prices for listed articles. Your ceiling prices for sales at retail of the articles identified above are the retail prices listed in your supplier's application filed with OPS. These prices will be included in a list which will be annexed to the copy of this order which you will receive from your supplier. The list of ceiling prices will be filed with the Federal Register as an appendix to this special order as soon as practicable. These ceiling prices are effective 10 days after you receive this order and the ceiling price list but in no event later than 60 days after the date this order is issued. You shall not sell above these ceiling prices. You may, of course, sell below these prices.

3. Retail ceiling prices for unlisted items. Some or all of the retail ceiling prices in this order are fixed in terms of the cost of the article to you. Whenever you receive one of applicant's branded articles which is in the same category and which has the same net cost as one covered by the list, the ceiling price for such article shall be the same

as the ceiling price for the article having that same net cost.

4. *Retail ceiling prices affected by amendment to this order.* This order may be amended from time to time or it may be revoked. If so, the applicant is required to send you a copy of the revocation or amendment, together with any list of changes or additions in retail ceiling prices. The ceiling prices contained in any such amendment become your ceiling prices.

5. *Marking and tagging.* This order requires your supplier to pre-ticket his articles by an early date. The label, tag or ticket must be in the following form:

OPS—Sec. 43—CPR 7
Price \$-----

After 90 days from the effective date of this order, unless you receive articles marked or tagged in this form, you must so mark or tag them yourself. Before that date you must mark, tag or post your prices in the manner required by the regulation which applies in the absence of this special order.

With respect to articles the ceiling prices of which are affected by any amendment to this order, the same rules apply except that you must mark or tag such articles as stated above not later than 60 days after the effective date of the amendment.

6. *Applicability.* This special order establishes your ceiling prices for the articles covered by it regardless of whether you would otherwise price the articles under CPR 7 or any other regulation. It applies to sales in the 48 states and the District of Columbia.

Provisions for the applicant—7. *Notification to retailers.* As the manufacturer or wholesaler to whom this special order is issued, you shall do the following:

(a) *Sending order and list to old customers.* Within 15 days after the effective date of this special order, you shall send a copy of this order, together with a copy of the list referred to in section 8 below to each purchaser for resale to whom, within 2 months immediately prior to the effective date, you had delivered any article covered by this order.

(b) *Notification to new customers.* A copy of this special order and the list shall be sent to all other purchasers for resale on or before the date of the first delivery of any article covered by this order.

(c) *Notification with respect to amendments.* Within 15 days after the effective date of any subsequent amendment to this order, you shall send a copy of the amendment to each purchaser to whom, within 2 months immediately prior to the effective date of such amendment, you had delivered any article included in such amendment. Within 15 days after any amendment, the amendment shall also be included with the notification to new customers.

(d) *Notification to OPS.* Within 15 days of the effective date of this order, you shall send a copy of the list of prices referred to in section 8 below to the Distribution Branch, Consumer Soft Goods Division, Office of Price Stabilization, Washington 25, D. C.

8. *Ceiling Price list.* The ceiling price list must be annexed to a copy of the order and shall contain the cost and discount terms to retailers for each article covered by this special order and the corresponding retail ceiling prices fixed by the order. The notice shall be in substantially the following form:

(Column 1)	(Column 2)
Price to retailers	Retailer's ceilings for articles of cost listed in column 1
\$..... per.....	Unit, dozen, etc.
	Terms
	Net, percent EOM, etc.
	\$.....

9. *Pre-ticketing requirements.* As the applicant to whom this special order is issued, you must, within 60 days after the effective date of this order (or in the case of an amendment within 60 days after the effective date of that amendment), mark each article covered by this order with a statement in the following form:

OPS—Sec. 43—CPR 7
Price \$-----

Instead of marking the article you may attach a label, tag or ticket containing the same information.

10. *Sales volume reports.* Within 45 days of the expiration of the first 6-month period following the effective date of this special order and within 45 days of the expiration of each successive 6-month period, you shall file with the Distribution Branch, Office of Price Stabilization, Washington 25, D. C., a report setting forth the number of units of each article covered by this special order which you have delivered in that 6-month period.

This special order may be amended or revoked at any time.

Effective date. This special order shall become effective on April 1, 1952.

ELLIS ARNALL,
Director of Price Stabilization.

APRIL 1, 1952.

[P. R. Doc. 52-3880; Filed, Apr. 1, 1952;
4:55 p. m.]

[Ceiling Price Regulation 7, Section 43,
Special Order 858]

EXCELSIOR ACCORDIONS, INC.

CEILING PRICES AT RETAIL

Statement of considerations. This is an order establishing uniform retail prices issued upon the basis of an application filed by a supplier under section 43 of CPR 7. This section gives a manufacturer or wholesaler the right to apply for uniform retail ceiling prices for certain of his branded articles. This section requires that the articles must customarily have been sold at substantially uniform prices, and the ceiling prices applied for must not raise the general level of prices under CPR 7. The order may, of course, be amended or revoked if further review shows that the requirements of the regulation have not been fully met.

This special order requires each article to be tagged or marked with the retail ceiling price. The supplier must send

to each retailer a copy of this special order, as well as a list of ceiling prices for each article or cost line and notice of all amendments. The order requires the supplier to file certain sales reports with OPS.

Retailers will be concerned with sections 1 through 6 of this special order which contain provisions applying to them. The rest of the order is of interest primarily to the applicant.

Order. For the reasons set forth in the Statement of Considerations and pursuant to section 43 of CPR 7, it is ordered that the following provisions be in effect:

Provisions for retailers—1. What this order does. Sections 1 through 6 apply to you and establish uniform ceiling prices if you sell at retail the articles identified below:

Name and address of applicant: Excelsior Accordions, Inc., 333 Sixth Avenue, New York 14, New York.

Brand names: "Excelsior" and "Accordiana".

Articles: Accordions and cases.

2. *Retail ceiling prices for listed articles.* Your ceiling prices for sales at retail of the articles identified above are the retail prices listed in your supplier's application filed with OPS. These prices will be included in a list which will be annexed to the copy of this order which you will receive from your supplier. The list of ceiling prices will be filed with the Federal Register as an appendix to this special order as soon as practicable. These ceiling prices are effective 10 days after you receive this order and the ceiling price list but in no event later than 60 days after the date this order is issued. You shall not sell above these ceiling prices. You may, of course, sell below these prices.

3. *Retail ceiling prices for unlisted items.* Some or all of the retail ceiling prices in this order are fixed in terms of the cost of the article to you. Whenever you receive one of applicant's branded articles which is in the same category and which has the same net cost as one covered by the list, the ceiling price for such article shall be the same as the ceiling price for the article having that same net cost.

4. *Retail ceiling prices affected by amendment to this order.* This order may be amended from time to time or it may be revoked. If so, the applicant is required to send you a copy of the revocation or amendment, together with any list of changes or additions in retail ceiling prices. The ceiling prices contained in any such amendment become your ceiling prices.

5. *Marking and tagging.* This order requires your supplier to pre-ticket his articles by an early date. The label, tag or ticket must be in the following form:

OPS—Sec. 43—CPR 7
Price \$-----

After 90 days from the effective date of this order, unless you receive articles marked or tagged in this form, you must so mark or tag them yourself. Before that date you must mark, tag or post your prices in the manner required by the regulation which applies in the absence of this special order.

With respect to articles the ceiling prices of which are affected by any amendment to this order, the same rules apply except that you must mark or tag such articles as stated above not later than 60 days after the effective date of the amendment.

6. *Applicability.* This special order establishes your ceiling prices for the articles covered by it regardless of whether you would otherwise price the articles under CPR 7 or any other regulation. It applies to sales in the 48 states and the District of Columbia.

Provisions for the applicant—7. Notification to retailers. As the manufacturer or wholesaler to whom this special order is issued, you shall do the following:

(a) *Sending order and list to old customers.* Within 15 days after the effective date of this special order, you shall send a copy of this order, together with a copy of the list referred to in Section 8 below to each purchaser for resale to whom, within two months immediately prior to the effective date, you had delivered any article covered by this order.

(b) *Notification to new customers.* A copy of this special order and the list shall be sent to all other purchasers for resale on or before the date of the first delivery of any article covered by this order.

(c) *Notification with respect to amendments.* Within 15 days after the effective date of any subsequent amendment to this order, you shall send a copy of the amendment to each purchaser to whom, within two months immediately prior to the effective date of such amendment, you had delivered any article included in such amendment. Within 15 days after any amendment, the amendment shall also be included with the notification to new customers.

(d) *Notification to OPS.* Within 15 days of the effective date of this order, you shall send a copy of the list of prices referred to in section 8 below to the Distribution Branch, Consumer Soft Goods Division, Office of Price Stabilization, Washington 25, D. C.

8. *Ceiling price list.* The ceiling price list must be annexed to a copy of the order and shall contain the cost and discount terms to retailers for each article covered by this special order and the corresponding retail ceiling prices fixed by the order. The notice shall be in substantially the following form:

(Column 1)		(Column 2)	
Price to retailers		Retailer's ceilings for articles of cost listed in column 1	
\$..... per.....	unit, dozen, etc.	Terms	(net, percent EOM, etc.)
		\$.....	

9. *Pre-ticketing requirements.* As the applicant to whom this special order is issued, you must, within 60 days after the effective date of this order (or in the case of an amendment within 60 days after the effective date of that amendment), mark each article covered by this order with a statement in the following form:

OPS—Sec. 43—CPR 7

Price \$.....

Instead of marking the article you may attach a label, tag or ticket containing the same information.

10. *Sales volume reports.* Within 45 days of the expiration of the first 6-month period following the effective date of this special order and within 45 days of the expiration of each successive 6-month period, you shall file with the Distribution Branch, Office of Price Stabilization, Washington 25, D. C., a report setting forth the number of units of each article covered by this special order which you have delivered in that 6-month period.

This special order may be amended or revoked at any time.

Effective date. This special order shall become effective on April 1, 1952.

ELLIS ARNALL,

Director of Price Stabilization.

APRIL 1, 1952.

[F. R. Doc. 52-3881; Filed, Apr. 1, 1952; 4:56 p. m.]

[Ceiling Price Regulation 7, Section 43, Special Order 859]

F. E. OLDS & SON, INC.

CEILING PRICES AT RETAIL

Statement of considerations. In accordance with section 43 of Ceiling Price Regulation 7, the applicant named in the accompanying special order, F. E. Olds & Son, Inc., 1914 Raymond Avenue, Los Angeles 7, California, has applied to the Office of Price Stabilization for maximum resale prices for retail sales of certain of its articles. Applicant has submitted the information required under this section and has produced evidence which in the judgment of the Director indicates that the applicant has complied with other stated requirements.

The Director has determined on the basis of information available to him, including the data and certified conclusions of fact submitted by the applicant, that the retail ceiling prices requested and which are established by this special order are no higher than the level of ceiling prices under Ceiling Price Regulation 7.

The special order contains provisions requiring each article to be marked by the applicant with the retail ceiling price established by the accompanying special order. The applicant and intermediate distributors are required to send purchasers of the article a copy of this special order, a notice listing retail ceiling prices for each cost line and, in specified cases, of subsequent amendments of this special order.

The special order also requires applicant to file with the Distribution Branch regular reports setting forth the number of units of each article covered by this special order which applicant has delivered during the reporting period. This requirement conforms with the provisions of section 43, Ceiling Price Regulation 7.

Special provisions. For the reasons set forth in the statement of considera-

tions and pursuant to section 43 of Ceiling Price Regulation 7, this special order is hereby issued.

1. *Ceiling prices.* The ceiling prices for sales at retail of trumpets, cornets, trombones, baritones, mellophones, French horns, bass trombones, saxophones, clarinets, oboes, flutes, flutes and piccolos, and cases sold through wholesalers and retailers and having the brand name(s) "Olds" shall be the proposed retail ceiling prices listed by F. E. Olds & Son, Inc., 1914 Raymond Avenue, Los Angeles 7, California, hereinafter referred to as the "applicant" in its application dated October 19, 1951, and filed with the Office of Price Stabilization, Washington 25, D. C.

A list of such ceiling prices will be filed by the Office of Price Stabilization with the Federal Register as an appendix to this special order as soon as practicable. On and after the date of receipt of a copy of this special order, with notice of prices annexed, but in no event later than May 31, 1952, no seller at retail may offer or sell any article covered by this special order at a price higher than the ceiling price established by this special order. Sales may be made, of course, at less than the ceiling prices.

2. *Marking and tagging.* On and after May 31, 1952, F. E. Olds & Son, Inc., must mark each article for which a ceiling price has been established in paragraph 1 of this special order with the retail ceiling price under this special order or attached to the article a label, tag, or ticket stating the retail ceiling price. This mark or statement must be in the following form:

OPS—Sec. 43—CPR 7

Price \$.....

On and after June 30, 1952, no retailer may offer or sell the article unless it is marked or tagged in the form stated above. Prior to June 30, 1952, unless the article is marked or tagged in this form, the retailer shall comply with the marking, tagging and posting provisions of the regulation which would apply in the absence of this special order.

Upon issuance of any amendment to this special order which either adds an article to those already listed in the application or changes the retail ceiling price of a listed article, the applicant named in this special order must comply as to each such article with the pre-ticketing requirements of this paragraph within 30 days after the effective date of the amendment. After 60 days from the effective date, no retailer may offer or sell the article unless it is ticketed in accordance with the requirements of this paragraph. Prior to the expiration of the 60-day period, unless the article is so ticketed, the retailer must comply with the marking, tagging, and posting provisions of the regulation which would apply in the absence of this special order.

3. *Notification to resellers.*—(a) *Notices to be given by applicant.* (1) After receipt of this special order, a copy of this special order and the notice described below shall be sent by the applicant to each purchaser for resale on or before the date of the first delivery of any article covered in paragraph 1 of this special order.

(2) Within 15 days after the effective date of this special order, the applicant shall send a copy of this special order and the notice described below to each purchaser for resale to whom within 2 months immediately prior to the receipt of this special order the applicant had delivered any article covered by paragraph 1 of this special order.

(3) The applicant must notify each purchaser for resale of any amendment to this special order in the same manner, annexing to the amendment an appropriate notice as described below.

(4) The applicant shall annex to this special order or amendment a notice listing the style or lot number, name, or other description of each item covered by this special order or amendment and its corresponding retail ceiling price. The notice shall be in substantially the following form:

(Column 1)	(Column 2)
Item (style or lot number or other description)	Retailer's ceiling price for articles listed in column 1
.....	\$.....

(5) Within 15 days after the effective date of this special order or any amendment thereto, two copies of the ceiling price notice above described must be filed by the applicant with the Distribution Branch, Consumer Soft Goods Division, Office of Price Stabilization, Washington 25, D. C.

(6) The applicant must supply each purchaser for resale other than a retailer with sufficient copies of this special order, amendment and notices to permit such purchasers for resale to comply with the notification requirements of this special order.

(b) *Notices to be given by purchasers for resale (other than retailers).* (1) A copy of this special order, together with the annexed notice of ceiling prices described in sub-paragraph (a) (4) of this section, shall be sent by each purchaser for resale (other than retailers) to each of his purchasers on or before the date of the first delivery after receipt of a copy of this special order.

(2) Within 15 days of receipt of this special order and the annexed notice, each purchaser for resale (other than retailers) shall send a copy of the order and notice to each of his purchasers to whom, within two months prior to receipt of this special order, his records indicate he had delivered any article covered by paragraph 1 of this special order.

(3) Each purchaser for resale (other than retailers) must notify each purchaser of any amendment to this special order in the same manner, annexing to the amendment an appropriate notice as described above.

4. *Reports.* Within 45 days of the expiration of the first 6-month period following the effective date of this special order and within 45 days of the expiration of each successive 6-month period, the applicant shall file with the Distribution Branch, Consumer Soft Goods Division, Office of Price Stabilization, Washington 25, D. C., a report setting

forth the number of units of each article covered by this special order which he has delivered in that 6-month period.

5. *Other regulations affected.* The provisions of this special order establish the ceiling price for sales at retail of the articles covered by it, regardless of whether the retailer is otherwise subject to Ceiling Price Regulation 7 or any other regulation.

6. *Revocation.* This special order or any provisions thereof may be revoked, suspended, or amended by the Director of Price Stabilization at any time.

7. *Applicability.* The provisions of this special order are applicable in the United States and the District of Columbia.

Effective date. This special order shall become effective April 1, 1952.

ELLIS ARNALL,
Director of Price Stabilization.

APRIL 1, 1952.

[F. R. Doc. 52-3882; Filed, Apr. 1, 1952; 4:56 p. m.]

[Ceiling Price Regulation 7, Section 43,
Special Order 860]

W. R. CASE & SONS CUTLERY CO.

CEILING PRICES AT RETAIL

Statement of considerations. This is an order establishing uniform retail prices issued upon the basis of an application filed by a supplier under section 43 of CPR 7. This section gives a manufacturer or wholesaler the right to apply for uniform retail ceiling prices for certain of his branded articles. This section requires that the articles must customarily have been sold at substantially uniform prices, and the ceiling prices applied for must not raise the general level of prices under CPR 7. The order may, of course, be amended or revoked if further review shows that the requirements of the regulation have not been fully met.

This special order requires each article to be tagged or marked with the retail ceiling price. The supplier must send to each retailer a copy of this special order, as well as a list of ceiling prices for each article or cost line and notice of all amendments. The order requires the supplier to file certain sales reports with OPS.

Retailers will be concerned with sections 1 through 6 of this special order which contain provisions applying to them. The rest of the order is of interest primarily to the applicant.

Order. For the reasons set forth in the statement of considerations and pursuant to section 43 of CPR 7, it is ordered that the following provisions be in effect:

Provisions for retailers—1. What this order does. Sections 1 through 6 apply to you and establish uniform ceiling prices if you sell at retail the articles identified below:

Name and address of applicant: W. R. Case & Sons Cutlery Co., Bradford, Pennsylvania.

Brand names: "Case XX".

Articles: Knives, scissors, scissors sets and carving sets.

2. *Retail ceiling prices for listed articles.* Your ceiling prices for sales at retail of the articles identified above are the retail prices listed in your supplier's application filed with OPS. These prices will be included in a list which will be annexed to the copy of this order which you will receive from your supplier. The list of ceiling prices will be filed with the Federal Register as an appendix to this special order as soon as practicable. These ceiling prices are effective 10 days after you receive this order and the ceiling price list but in no event later than 60 days after the date this order is issued. You shall not sell above these ceiling prices. You may, of course, sell below these prices.

3. *Retail ceiling prices for unlisted items.* Some or all of the retail ceiling prices in this order are fixed in terms of the cost of the article to you. Whenever you receive one of applicant's branded articles which is in the same category and which has the same net cost as one covered by the list, the ceiling price for such article shall be the same as the ceiling price for the article having that same net cost.

4. *Retail ceiling prices affected by amendment to this order.* This order may be amended from time to time or it may be revoked. If so, the applicant is required to send you a copy of the revocation or amendment, together with any list of changes or additions in retail ceiling prices. The ceiling prices contained in any such amendment become your ceiling prices.

5. *Marking and tagging.* This order requires your supplier to pre-ticket his articles by an early date. The label, tag or ticket must be in the following form:

OPS—Sec. 43—CPR 7
Price \$.....

After 90 days from the effective date of this order, unless you receive articles marked or tagged in this form, you must so mark or tag them yourself. Before that date you must mark, tag or post your prices in the manner required by the regulation which applies in the absence of this special order.

With respect to articles the ceiling prices of which are affected by any amendment to this order, the same rules apply except that you must mark or tag such articles as stated above not later than 60 days after the effective date of the amendment.

6. *Applicability.* This special order establishes your ceiling prices for the articles covered by it regardless of whether you would otherwise price the articles under CPR 7 or any other regulation. It applies to sales in the 48 states and the District of Columbia.

Provisions for the applicant—7. Notification to retailers. As the manufacturer or wholesaler to whom this special order is issued, you shall do the following:

(a) *Sending order and list to old customers.* Within 15 days after the effective date of this special order, you shall send a copy of this order, together with a copy of the list referred to in section 8 below to each purchaser for resale to whom, within 2 months immediately prior to the effective date, you

had delivered any article covered by this order.

(b) *Notification to new customers.* A copy of this special order and the list shall be sent to all other purchasers for resale on or before the date of the first delivery of any article covered by this order.

(c) *Notification with respect to amendments.* Within 15 days after the effective date of any subsequent amendment to this order, you shall send a copy of the amendment to each purchaser to whom, within 2 months immediately prior to the effective date of such amendment, you had delivered any article included in such amendment. Within 15 days after any amendment, the amendment shall also be included with the notification to new customers.

(d) *Notification to OPS.* Within 15 days of the effective date of this order, you shall send a copy of the list of prices referred to in section 8 below to the Distribution Branch, Consumer Soft Goods Division, Office of Price Stabilization, Washington 25, D. C.

8. *Ceiling Price list.* The ceiling price list must be annexed to a copy of the order and shall contain the cost and discount terms to retailers for each article covered by this special order and the corresponding retail ceiling prices fixed by the order. The notice shall be in substantially the following form:

(Column 1)	(Column 2)
Price to retailers	Retailer's ceilings for articles of cost listed in column 1
\$..... per.....	Unit, dozen, etc.
	Terms
	Net, percent EOM, etc.
	\$.....

9. *Pre-ticketing requirements.* As the applicant to whom this special order is issued, you must, within 60 days after the effective date of this order (or in the case of an amendment within 60 days after the effective date of that amendment), mark each article covered by this order with a statement in the following form:

OPS—Sec. 43—CPR 7
Price \$

Instead of marking the article you may attach a label, tag or ticket containing the same information.

10. *Sales volume reports.* Within 45 days of the expiration of the first 6-month period following the effective date of this special order and within 45 days of the expiration of each successive 6-month period, you shall file with the Distribution Branch, Office of Price Stabilization, Washington 25, D. C., a report setting forth the number of units of each article covered by this special order which you have delivered in that 6-month period.

This special order may be amended or revoked at any time.

Effective date. This special order shall become effective on April 1, 1952.

ELLIS ARNALL,
Director of Price Stabilization.

APRIL 1, 1952.

[F. R. Doc. 52-3863; Filed, Apr. 1, 1952; 4:56 p. m.]

[Ceiling Price Regulation 7, Section 43,
Special Order 861]

MIDHURST IMPORTING CORP.

CEILING PRICES AT RETAIL

Statement of considerations. In accordance with section 43 of Ceiling Price Regulation 7, the applicant named in the accompanying special order, Midhurst Importing Corporation, 129 Fifth Avenue, New York 3, N. Y., (hereafter called wholesaler) has applied to the Office of Price Stabilization for maximum resale prices for retail sales of certain of its articles. Applicant has submitted the information required under this section and has produced evidence which, in the judgment of the Director, indicates that the applicant has complied with other stated requirements.

The Director has determined on the basis of information available to him, including the data and certified conclusions of fact submitted by the applicant, that the retail ceiling prices requested and which are established by this special order are no higher than the level of ceiling prices under Ceiling Price Regulation 7.

This special order, designed to meet the particular requirements of the dinnerware industry, accomplishes the objective of notifying consumers of the uniform prices fixed under the order. The pre-ticketing method established by this special order is necessary because the articles covered by the special order are characteristically not adaptable to the usual pre-ticketing method.

The special order contains provisions requiring each article on display to be marked by the applicant with the retail ceiling price established by the accompanying special order. The applicant is required to send purchasers of the articles a copy of this special order, a notice listing retail ceiling prices for each cost line and, in specified cases, of subsequent amendments of this special order.

The special order also requires applicant to file with the Distribution Price Branch regular reports setting forth the number of units of each article covered by this special order which applicant has delivered during the reporting period. This requirement conforms with the provisions of section 43, Ceiling Price Regulation 7.

Special provisions. For the reasons set forth in the statement of considerations and pursuant to section 43 of Ceiling Price Regulation 7, this special order is hereby issued.

1. The ceiling prices for sales at retail of dinnerware sold at wholesale by Midhurst Importing Corporation, 129 Fifth Avenue, New York 3, N. Y., having the brand name "Booths", shall be the proposed retail ceiling prices listed by Midhurst Importing Corporation in its application dated November 26, 1951, and filed with the Office of Price Stabilization, Washington 25, D. C., and supplemented and amended in the wholesaler's application dated March 18, 1952. A list of such ceiling prices will be filed by the Office of Price Stabilization with the Federal Register as an appendix to this special order as soon as practicable. On and after the date of receipt of a copy of this

special order, with notice of prices annexed, but in no event later than May 1, 1952, no seller at retail may offer or sell any article covered by this special order at a price higher than the ceiling price established by this special order. Sales may, of course, be made at less than the ceiling prices.

2. The retail ceiling price of an article fixed by paragraph 1 of this special order shall apply to any other article of the same type which is otherwise priceable under Ceiling Price Regulation 7 by retailers subject to that regulation, having the same selling price and terms of sale to the retailer, the same brand or company name and first sold by the wholesaler after the effective date of this special order.

3. On and after May 31, 1952, Midhurst Importing Corporation must furnish each purchaser for resale to whom within two months immediately prior to the effective date the wholesaler has delivered any article covered by paragraph 1 of this special order, with a sign 8 inches wide and 10 inches high, a price book and a supply of tags and stickers. Such a sign, a price book and a supply of tags and stickers shall also be sent, on or before the date of the first delivery of an article covered by paragraph 1 of this special order, subsequent to the effective date of this special order. The sign must contain the following legend:

The retail ceiling prices for Midhurst Importing Corporation dinnerware have been approved by OPS and are shown in a price book we have available for your inspection.

The price book must contain an accurate description of each article covered by paragraph 1 of this special order and the retail ceiling price fixed for each article. The front cover of the price book must contain the following legend:

The retail ceiling prices in this Midhurst Importing Corporation price book have been approved by OPS under Section 43, CPR 7.

The tags and stickers must be in the following form:

Midhurst Importing Corporation
OPS—SEC. 43—CPR 7
Price \$

On and after June 30, 1952, no retailer may offer or sell any article covered by this order unless he has the sign described above displayed so that it may be easily seen and a copy of the price book described above available for immediate inspection. Prior to June 30, 1952, unless the retailer has received the sign described above and has it displayed so that it may be easily seen, and a copy of the price book described above available for immediate inspection, the retailer shall comply with the marking, tagging and posting provisions of the regulation which would apply in the absence of this special order. In addition, the retailer must affix to each article covered by the order and which is on open display a tag or sticker described above. The tag or sticker must contain the retail ceiling price established by this special order for the article to which it is affixed. This retail ceiling price must be written on the tag or sticker by the retailer.

Upon issuance of any amendment to this special order which either adds an article to those already listed in the wholesaler's application or changes the retail ceiling price of a listed article, the applicant named in this special order must within 30 days after the effective date of the amendment, as to each such article, send an insertion stating the required addition or change for the price book described above. After 60 days from the effective date of the amendment, no retailer may offer or sell the article, unless he has received the insertion described above and inserted it in the price book. Prior to the expiration of the 60 day period, unless the retailer has received and placed the insertion in the price book, the retailer shall comply with the marking, tagging, and posting provisions of the regulation which would apply in the absence of this special order.

4. Within 15 days after the effective date of this special order, the wholesaler shall send a copy of this special order to each purchaser for resale to whom, within two months immediately prior to the effective date, the wholesaler had delivered any article covered in paragraph 1 of this special order. Copies shall also be sent to all other purchasers on or before the date of the first delivery of any such article subsequent to the effective date of this special order, and shall be accompanied by copies or each amendment thereto (if any) issued prior to the date of delivery. The manufacturer shall annex to the special order a notice, listing the cost and discount terms to retailers for each article covered by this special order and the corresponding retail ceiling price fixed by this special order for an article of that cost. The notice shall be in substantially the following form:

(Column 1)	(Column 2)
Our price to retailers	Retailer's ceilings for articles of cost listed in column 1
\$..... per..... unit, dozen, etc.	net. percent EOM. etc.

Within 15 days after the effective date of this special order, two copies of this notice must also be filed by the wholesaler with the Distribution Price Branch, Consumer Goods Distribution, Textile and Apparel Division, Office of Price Stabilization, Washington 25, D. C. Within 15 days after the effective date of any subsequent amendment to this special order, the wholesaler shall send a copy of the amendment to each purchaser to whom, within two months immediately prior to the effective date of such amendment, the wholesaler had delivered any article the sale of which is affected in any manner by the amendment.

5. Within 45 days of the expiration of the first 6 months' period following the effective date of this special order and within 45 days of the expiration of each successive 6 months' period, the wholesaler shall file with the Distribution Price

Branch, Office of Price Stabilization, Washington 25, D. C., a report setting forth the number of units of each article covered by this special order which he has delivered in that 6 months' period.

6. The provisions of this special order establish the ceiling price for sales at retail of the articles covered by it regardless of whether the retailer is otherwise subject to Ceiling Price Regulation 7 or any other regulation.

7. This special order or any provision thereof may be revoked, suspended, or amended by the Director of Price Stabilization at any time.

8. The provisions of this special order are applicable to the United States and the District of Columbia, with the exception of the states of Washington, Oregon and California.

Effective date: This special order shall become effective April 1, 1952.

ELLIS ARNALL,
Director of Price Stabilization.

APRIL 1, 1952.

[P. R. Doc. 52-3884; Filed, Apr. 1, 1952; 4:56 p. m.]

DEPARTMENT OF THE INTERIOR

Bureau of Reclamation

[Public Announcement 10]

COLUMBIA BASIN PROJECT, WASHINGTON

SALE OF FULL-TIME FARM UNITS

MARCH 15, 1952.

Columbia Basin Project, Washington, South-Columbia Basin Irrigation District; public announcement of the sale of full-time farm units.

LANDS COVERED

SECTION 1. Offer of farm units for sale. It is hereby announced that certain farm units in the South-Columbia Basin Irrigation District, Columbia Basin Project, Washington, will be sold to qualified applicants in accordance with the provisions of this announcement. Applications to purchase farm units may be submitted beginning at 2:00 p. m., April 1, 1952.

The farm units hereby offered for sale by the United States are all in Block 11, Franklin County, Washington, and are described as follows:

Farm unit No.	Total acreage	Tentative irrigable acreage			Non-irrigable	Price
		Total	Class 1	Class 2	Class 3	
8.....	164.2	165.8	.....	26.3	79.5	58.4
9.....	219.7	136.0	.....	48.6	87.4	83.7
10.....	233.7	153.3	.....	13.5	139.5	80.4
11.....	186.3	190.0	.....	49.8	50.2	86.3
12.....	168.4	98.5	.....	67.3	31.2	69.9
13.....	165.5	101.4	.....	94.2	7.2	64.1
14.....	79.4	70.0	46.8	18.0	5.2	9.4
15.....	66.3	59.0	54.3	4.7	.....	7.3
16.....	63.5	48.3	47.8	.....	.....	15.2
17.....	83.7	69.4	66.4	3.0	.....	14.3
18.....	80.5	63.8	54.9	8.9	.....	16.7
19.....	101.2	81.2	70.9	9.4	.....	60.0
20.....	101.1	64.1	29.7	32.6	1.8	37.0
21.....	149.6	108.1	67.4	40.7	.....	41.5
22.....	77.6	72.4	30.8	30.5	11.3	5.2
23.....	177.9	103.7	36.0	29.6	38.1	74.2
24.....	110.7	91.3	55.4	28.8	6.1	19.4
25.....	129.3	88.2	.....	75.3	7.9	41.1
26.....	172.7	104.3	.....	56.3	48.0	68.4
27.....	147.6	113.4	.....	88.6	24.8	34.2
28.....	154.5	95.9	.....	76.3	17.1	48.6
29.....	82.9	76.3	.....	70.8	.....	6.6
30.....	75.1	70.8	.....	70.8	.....	4.3
31.....	190.6	76.4	.....	61.0	15.4	114.2
32.....	78.3	69.9	.....	69.9	.....	8.4
33.....	78.8	70.8	.....	70.8	.....	8.0
34.....	209.2	114.2	.....	97.6	16.6	95.0
35.....	164.7	82.2	.....	48.4	33.8	82.5
36.....	81.9	76.5	.....	61.0	15.5	5.4
37.....	82.3	76.8	.....	53.7	23.1	5.5
38.....	139.7	100.3	.....	74.1	26.2	39.4
39.....	185.6	125.7	.....	103.4	29.3	59.9

The official plat of this irrigation block is on file in the office of the County Auditor, Franklin County, Pasco, Washington, and copies are on file in the office of the Bureau of Reclamation at Ephrata, Washington, and the regional office at Boise, Idaho.

Sec. 2. Limit of acreage which may be purchased. The lands covered by this announcement have been divided into farm units. Each of the farm units represents the acreage which, in the opinion of the Regional Director, Region 1, Bureau of Reclamation, will support an average-size family at a suitable level of living. The law provides that with certain minor exceptions not more than one farm unit in the entire project may be held by any one owner or family. A family is defined as comprising husband

or wife, or both, together with their children under 18 years of age, or all of such children if both parents are dead.

PREFERENCE RIGHT OF VETERANS OF WORLD WAR II

Sec. 3. Nature of preference. A preference right to purchase the farm units described above will be given to veterans of World War II (and in some cases to their husbands or wives or guardians of minor children) who submit applications during a 45-day period beginning at 2:00 p. m., April 1, 1952, and ending at 2:00 p. m., May 16, 1952, and who, at the time of making application, are in one of the following five classes:

a. Persons, including those under 21 years of age, who have served in the Army, Navy, Marine Corps, Air Force, or Coast Guard of the United States for a

period of at least ninety (90) days at any time on or after September 16, 1940, and prior to the termination of World War II, and have been honorably discharged.

b. Persons, including those under 21 years of age, who have served in the Army, Navy, Marine Corps, Air Force, or Coast Guard of the United States during the period prescribed in subsection a. of this section, regardless of length of service, and who have been discharged on account of wounds received or disability incurred during such period in the line of duty, or subsequent to a regular discharge, have been furnished hospitalization or awarded compensation by the government on account of such wounds or disability.

c. The spouse of any person in either of the first two classes listed in this section, if the spouse has the consent of such person to exercise his or her preference right. (See subsection 7.c. of this announcement regarding the provision that a married woman must be head of a family.)

d. The surviving spouse of any person in either of the first two classes listed in this section, or in the case of the death or marriage of such spouse, the minor child or children of such person by guardian duly appointed and qualified and who furnishes to the examining board acceptable evidence of such appointment and qualification.

e. The surviving spouse of any person whose death has resulted from wounds received or disability incurred in the line of duty while serving in the Army, Navy, Marine Corps, Air Force, or Coast Guard during the period described in subsection a. of this section, or in the case of death or marriage of such spouse, the minor child or children of such person by a guardian duly appointed and qualified and who furnishes to the examining board acceptable evidence of such appointment and qualification.

SEC. 4. Definition of honorable discharge. An honorable discharge means:

a. Separation from the service by means of an honorable discharge or by the acceptance of resignation or a discharge under honorable conditions.

b. Release from active duty under honorable conditions to an inactive status, whether or not in a reserve component, or retirement.

Any person who obtains an honorable discharge as herein defined shall be entitled to veterans preference even though such person thereafter resumes active military duty.

QUALIFICATIONS REQUIRED OF PURCHASERS

SEC. 5 Examining board. An examining board of three members has been appointed by the Regional Director, Region 1, Bureau of Reclamation, to determine the qualifications and fitness of applicants to undertake the purchase, development, and operation of a farm on the Columbia Basin Project. The board will make careful investigations to verify the statements and representations made by applicants. Any false statements may constitute grounds for rejection of an application, and cancellation of the applicant's right to purchase a farm unit.

SEC. 6 Minimum qualifications. Certain minimum qualifications have been established which are considered necessary for the successful development of farm units. Applicants must meet these qualifications in order to be eligible for the purchase of farm units. Failure to meet them in any single respect will be sufficient cause for rejection of an application. No added credit will be given for qualifications in excess of the required minimum. The minimum qualifications are as follows:

a. **Character and industry.** An applicant must be possessed of honesty, temperate habits, thrift, industry, seriousness of purpose, record of good moral conduct, and a bona fide intent to engage in farming as an occupation.

b. **Farm experience.** Except as otherwise provided in this subsection, an applicant must have had a minimum of two years (24 months) of full-time farm experience, which shall consist of participation in actual farming operations, after attaining the age of 15 years. Time spent in agricultural courses in an accredited agricultural college or time spent in work closely associated with farming, such as teaching vocational agriculture, agricultural extension work, or field work in the production or marketing of farm products, which, in the opinion of the board will be of value to an applicant in operating a farm, may be substituted for full-time farm experience. Such substitution shall be on the basis of one year (academic year of at least nine months) of agricultural college courses or one year (twelve months) of work closely associated with farming for six months of full-time farm experience. Not more than one year of full-time farm experience of this type will be allowed. A farm youth who actually resided and worked on a farm after attaining the age of 15 and while attending school may credit such experience as full-time experience.

Applicants who have acquired their experience on an irrigated farm will not be given preference over those whose experience was acquired on a non-irrigated farm, but all applicants must have had farm experience of such nature as in the judgment of the examining board will qualify the applicant to undertake the development and operation of an irrigated farm by modern methods.

c. **Health.** An applicant must be in such physical condition as will enable him to engage in normal farm labor.

d. **Capital.** An applicant must possess assets worth at least \$4,500 in excess of liabilities. Assets must consist of cash, property readily convertible into cash or property such as livestock, farm machinery and equipment, which, in the opinion of the board, will be useful in the development and operation of a new, irrigated farm. In considering the practical value of property which will be useful in the development of a farm, the board will not value household goods at more than \$500 or a passenger car at more than \$500. Assets not useful in the development of a farm will be considered if the applicant furnishes, at the board's request, evidence of the value of the property and proof of its

conversion into useful form before execution of a purchase contract.

SEC. 7. Other qualifications required. Each applicant (except guardian) must meet the following requirements:

a. Be a citizen of the United States or have declared an intention to become a citizen of the United States.

b. Not own outright, or control under a contract to purchase, more than ten acres of crop land or a total of 160 acres of land at the time of execution of a purchase contract for a farm unit.

c. If a married woman, or a person under 21 years of age who is not eligible for veterans preference, be the head of a family. The head of a family is ordinarily the husband, but a wife or a minor child who is obliged to assume major responsibility for the support of a family may be the head of a family.

WHERE AND HOW TO SUBMIT AN APPLICATION

SEC. 8. Filing application blanks. Any person desiring to purchase a farm unit offered for sale by this announcement must fill out the attached application blank and file it with the Land Settlement Branch, Bureau of Reclamation, Ephrata, Washington, in person or by mail. Additional application blanks may be obtained from the office of the Bureau of Reclamation at Ephrata, Washington; Post Office Box 937, Boise, Idaho; or Washington, D. C. No advantage will accrue to an applicant who presents an application in person. Each application submitted, including the evidence of qualification to be submitted following the public drawing, will become a part of the records of the Bureau of Reclamation and cannot be returned to the applicant.

SELECTION OF QUALIFIED APPLICANTS

SEC. 9. Priority of applications. All applications will be classified for priority purposes as follows:

a. **First priority group.** All complete applications filed prior to 2:00 p. m., May 16, 1952, by applicants who claim veterans preference. All such applications will be treated as simultaneously filed.

b. **Second priority group.** All complete applications filed prior to 2:00 p. m., May 16, 1952, by applicants who do not claim veterans preference. All such applications will be treated as simultaneously filed.

c. **Third group.** All complete applications filed after 2:00 p. m., May 16, 1952. Such applications will be considered in the order in which they are filed if any farm units are available for sale to applicants within this group.

SEC. 10. Public drawing. After the priority of classification, the board will conduct a public drawing of the names of the applicants in the First Priority Group as defined in subsection 9. a. of this announcement. Applicants need not be present at the drawing to participate therein. The names of a sufficient number of applicants (not less than four times the number of farm units to be offered for sale) shall be drawn and numbered consecutively in the order drawn for the purpose of establishing the order in which the applications

drawn will be examined by the board to determine whether the applicants meet the minimum qualifications prescribed in this announcement, and to establish the priority of qualified applicants for the selection of farm units. After such drawing, the board shall notify each applicant of his respective standing as a result of the drawing.

Sec. 11. Submission of evidence of qualification. After the drawing, a sufficient number of applicants, in the order of their priority as established by the drawing, will be supplied with forms on which to submit evidence of qualification, showing that they meet the qualifications set forth in sections 6 and 7 of this announcement and, in case veterans preference is claimed, establishing proof of such preference, as set forth in section 3 of this announcement. Full and accurate answers must be made to all questions. The completed form must be mailed or delivered to the Land Settlement Branch, Bureau of Reclamation, Ephrata, Washington, within 20 days of the date the form is mailed to the last address furnished by the applicant. Failure of an applicant to furnish all of the information requested or to see that information is furnished by his references within the time period specified will subject his application to rejection.

Sec. 12. Examination and interview. After the information outlined in section 11 of this announcement has been received or the time for submitting such statements has expired, the board shall examine in the order drawn a sufficient number of applications together with the evidence of qualification submitted to determine the applicants who will be permitted to purchase farm units. This examination will determine the sufficiency, authenticity, and reliability of the information and evidence submitted by the applicants.

If the applicant fails to supply any of the information required or the board finds that the applicant's qualifications do not meet the requirements prescribed in this announcement, the applicant shall be disqualified and shall be notified by the board, by registered mail, of such disqualification and the reasons therefor and of the right to appeal to the Regional Director, Region 1, Bureau of Reclamation. All appeals must be received in the office of the Land Settlement Branch, Bureau of Reclamation, Ephrata, Washington, within 15 days of the applicant's receipt of such notice or, in any event, within 30 days from the date when the notice is mailed to the last address furnished by the applicant. The Land Settlement Branch will promptly forward the appeal to the Regional Director.

If the examination indicates that an applicant is qualified, the applicant may be required to appear for a personal interview with the board for the purpose of: (a) Affording the board any additional information it may desire relative to his qualifications; (b) affording the applicant any information desired relative to conditions in the area and the problems and obligations relative to development of a farm unit; and (c) af-

fording the applicant an opportunity to examine the farm units.

If an applicant fails to appear before the board for a personal interview on the date requested, he will thereby forfeit his priority position as determined by the drawing.

If the board finds that an applicant's qualifications fulfill the requirements prescribed in this announcement, such applicant shall be notified, in person or by registered mail, that he is a qualified applicant and shall be given an opportunity to select one of the farm units available then for purchase. Such notice will require the applicant to make a field examination of the farm units available to him and in which he is interested, to select a farm unit, and to notify the board of such selection within the time specified in the notice.

SELECTION OF FARM UNITS

Sec. 13. Order of selection. The applicants who have been notified of their qualification for the purchase of a farm unit will successively exercise the right to select a farm unit in accordance with the priority established by the drawing. If a farm unit becomes available through failure of a qualified applicant to exercise his right of selection or failure to complete his purchase, it will be offered to the next qualified applicant who has not made a selection at the time the unit is again available. An applicant who is considered to be disqualified as a result of the personal interview will be permitted to exercise his right to select, notwithstanding his disqualification, unless he voluntarily surrenders this right in writing. If, on appeal, the action of the board in disqualifying an applicant as a result of the personal interview is reversed by the Regional Director, the applicant's selection shall be effective, but if such action of the board is upheld by the Regional Director, the farm unit selected by this applicant will become available for selection by qualified applicants who have not exercised their right to select.

If any of the farm units listed in this announcement remain unselected after all qualified applicants whose names were selected in the drawing have had an opportunity to select a farm unit, and if additional applicants remain in the First Priority Group, the board will follow the same procedure outlined in section 10 of this announcement in the selection of additional applicants from this group.

If any of the farm units remain unselected after all qualified applicants in the First Priority Group have had an opportunity to select a farm unit, the board will follow the same procedure to select applicants from the Second Priority Group, and they will be permitted to exercise their right to select a farm unit in the manner prescribed for the qualified applicants from the First Priority Group.

Any farm units remaining unselected after all qualified applicants in the Second Priority Group have had an opportunity to select a farm unit will be offered to applicants in the Third Group in the order in which their applications

were filed, subject to the determination of the board, made in accordance with the procedure prescribed herein, that such applicants meet the minimum qualifications prescribed in this announcement.

If any farm units offered by or under this announcement remain unsold for a period of two years following the date of this announcement, the District Manager, Columbia River District, Bureau of Reclamation, may sell, lease or otherwise dispose of such units to qualified applicants without regard to the provisions of section 10 of this announcement.

Sec. 14. Failure to select. If any applicant refuses to select a farm unit or fails to do so within the time specified by the board, such applicant shall forfeit his position in his priority group and his name shall be placed last in that group.

PURCHASE OF SELECTED UNIT

Sec. 15. Execution of purchase contract. When a farm unit is selected by an applicant as provided in section 13 of this announcement, the District Manager will promptly give the applicant a written notice confirming the availability to him of the unit selected and will furnish the necessary purchase contract, together with instructions concerning its execution and return. In that notice the District Manager will also inform the applicant of the amount of the irrigation charges assessed by the South-Columbia Basin Irrigation District, or, if such charges have not been assessed, of an estimate of the amount of the charges for the first year of the development period, to be deposited with the District Manager.

If the purchase is made subsequent to April 1 of any year following the first year of the development period, a deposit will be required to cover the payment of water charges for the next full irrigation season following the purchase.

Sec. 16. Terms of sale. Contracts for the sale of farm units pursuant to this announcement will contain, among others, the following principal provisions:

a. *Down payment.* An initial or down payment of not less than 20 percent of the purchase price of the lands being purchased from the United States will be required. Larger proportions, or the entire amount of the price, may be paid initially at the purchaser's option.

b. *Schedule for payment of balance; interest rate.* If only a portion of the purchase price is paid initially, the remainder will be payable within a period of 20 years following the date of the contract. No payments on the principal, except the down payment, will be required during the first three years and the District Manager may postpone such payments for as long as the first five years of the contract. Interest on the unpaid balance at the rate of three percent per annum, however, will be payable annually. When payments on the principal are resumed, they will be payable each year. The schedule of principal payments, which will be established by the District Manager, will provide for relatively small payments during the

first years and larger payments during the later years of the contract period. Payment of any or all installments, or any portion thereof, may be made before their due dates at the purchasers' option.

c. *Development requirements.* In order that the irrigable area of the entire farm unit shall be developed with reasonable dispatch, each purchaser will be required, as a minimum, to clear, level, irrigate, and plant to crops by the end of each of the calendar years indicated below, and to maintain in crops thereafter, the following percentages of irrigable land as tentatively or finally classified:

Size of farm unit in irrigable acres	Percentage of land classified tentatively or finally as irrigable to be developed by end of each year (period will begin with year of purchase if contract is executed and water is available on or before May 1 of that year; otherwise period will begin with the next calendar year)			
	Second year	Third year	Fourth year	Fifth year
10 to 40.....	75			
41 to 60.....	50	75		
61 to 80.....	50	65	75	
81 to 100.....	40	60	65	75
101 to 160.....	35	50	65	75

d. *Residence requirements.* A major objective of the settlement program for the Columbia Basin Project is to assist and encourage the permanent settlement of farm families. In keeping with this objective, each purchaser will be required to do the following with respect to residence: (1) Within one year from the date of his contract, or within one year from the date that water is available to the irrigation block in which the farm unit is located, whichever is later, to initiate residence by actually moving on to the unit, such residence to be maintained by living thereon for not less than 12 months within an 18-month period following the initial date of residence, and (2) before receiving title to the unit under the purchase contract, to establish a permanent and habitable dwelling on the unit. The time for compliance with the initiation of residence may be extended by the District Manager for periods of as long as six months, upon his determination that an extension is necessary to avoid undue hardship to the purchaser and that it will not be detrimental to the orderly development of the irrigation block. The latest permissible date for initiating residence, however, will not be extended for more than one year in addition to the one-year period specified above. In extraordinary situations, the requirements under (1) and (2) above may be waived entirely upon the determination by the Regional Director, after recommendation by the District Manager, that such waiver will be in the interest of orderly development of the block. Any such waiver, however, shall be conditioned on the requirement that the purchaser reside close enough to his unit to permit him to develop it through his own efforts.

e. *Speculation and landholding limitations.* Purchase contracts and deeds covering farm units offered by this an-

nouncement will include provisions governing (1) maximum permissible sizes of holdings of irrigable land; (2) continued conformance of land to the area and boundaries of the farm unit plat for the block; (3) prices at which land can be resold during a period of five years following the date on which water is made available to the irrigation block; (4) disposal of land should it become excess at any time; and (5) limitations as to total area that may be operated on the project whether as lessee or as owner or both.

f. *Copies of contract form.* The terms listed above, and all other standard contract provisions, are contained in the purchase contract form, copies of which may be obtained by writing to the Bureau of Reclamation, Ephrata, Washington, or Post Office Box 937, Boise, Idaho.

IRRIGATION CHARGES

SEC. 17. *Water rental charges.* During the irrigation season of 1953, while some construction activities will be continuing and the system is being tested, it is expected that water will be furnished on a temporary rental basis to those desiring it. The terms of payment, which will be at a fixed rate per acre-foot of water used, will be announced by the Regional Director before the beginning of the irrigation season.

SEC. 18. *Development period charges.* Pursuant to the provisions of the repayment contract of October 9, 1945, between the United States and the South-Columbia Basin Irrigation District, the Secretary of the Interior will announce a development period of ten years for Irrigation Block 11, during which time payment of construction charge installments will not be required. This period probably will commence with the calendar year 1954. During the development period, water rental charges will average an estimated \$5.50 per year for each irrigable acre as tentatively or finally classified. This figure is preliminary and subject to change because all the data needed to fix the charges are not available nor can they be obtained now. In any event, there will be a minimum charge per farm unit each year whether or not water is used. A notice establishing the details of the plan to be followed and announcing charges and governing provisions for the first year of the development period will be issued prior to January 1 of that year, by the Regional Director, who has the responsibility for fixing these charges.

The present plans of the Regional Director are (a) to vary the minimum charge according to the anticipated relative repayment ability of the various land classes; (b) to provide for a small minimum charge for the first year and to increase it each year thereafter so that the charge for the tenth year will be approximately equal to the combined construction and operation and maintenance charge for the following year; and (c) to charge for water in excess of the amount furnished for the minimum charge on an acre-foot basis. The minimum charge will entitle each user to a quantity of water to be specified by the Regional Director, varying with the water requirement classification of the land and the size of the farm unit.

In addition to the water rental charges, the Irrigation District will levy an additional charge to cover administrative costs and probable delinquencies in collections.

SEC. 19. *Construction period repayment charges—*a. *Operation and maintenance charges.* After the development period has ended, water users will pay a charge for operation and maintenance of the project irrigation system which will be uniform for the irrigation blocks throughout the project. These charges may or may not be graduated among land classes. Assessment procedure will be left for the Irrigation District Board of Directors to determine, but, in any case, there will be an annual minimum charge per acre. In order to encourage careful use of water, this annual minimum charge will entitle the water user to one acre-foot of water per acre less than the amount of water normally required. The normal requirements for the various classes of land will be determined and announced as provided in the repayment contract with the South-Columbia Basin Irrigation District. Water in excess of the quantity covered by the minimum charge will be paid for on an acre-foot basis in accordance with an ascending, graduated scale.

b. *Construction charges.* The contract between the United States and the South-Columbia Basin Irrigation District requires the payment of construction charges for the project irrigation system during the forty years following the development period. The average construction charge per irrigable acre for the entire project will be \$2.12 per year. Thus, the total construction charge payment will average \$85 per irrigable acre. The contract further provides that construction charges shall be graduated according to the relative repayment ability of the land; consequently, the charge per irrigable acre will be larger for the better lands than for the poorer lands. This allocation of construction charges by classes of land will be made as soon as practicable.

OSCAR L. CHAPMAN,
Secretary of the Interior.

[F. R. Doc. 52-3996; Filed, Apr. 8, 1952;
8:45 a. m.]

[No. 7]

KENDRICK IRRIGATION PROJECT, WYOMING

NOTICE OF TEMPORARY WATER SERVICE

MARCH 5, 1952.

1. *Water rental.* Irrigation water will be furnished when available upon a rental basis under approved applications for temporary water service during the irrigation season of 1952 (May 1 to September 30, inclusive), where the progress of construction will permit, to the irrigable lands in the first unit of the Casper-Alcova Irrigation District described below:

SIXTH PRINCIPAL MERIDIAN

T. 33 N., R. 20 W.:
Sec. 1, W $\frac{1}{2}$ NE $\frac{1}{4}$, NE $\frac{1}{4}$ NW $\frac{1}{4}$, Pt. NW $\frac{1}{4}$ NW $\frac{1}{4}$.

Sec. 2, Pt. NW $\frac{1}{4}$ NE $\frac{1}{4}$, N $\frac{1}{2}$ NW $\frac{1}{4}$, Pt. NE $\frac{1}{4}$ SE $\frac{1}{4}$.
 Sec. 3, NE $\frac{1}{4}$, NW $\frac{1}{4}$, SW $\frac{1}{4}$, W $\frac{1}{2}$ SE $\frac{1}{4}$.
 Sec. 4, Pt. NE $\frac{1}{4}$, NW $\frac{1}{4}$, Pt. E $\frac{1}{2}$ SW $\frac{1}{4}$, SE $\frac{1}{4}$.
 Sec. 5, Pt. NE $\frac{1}{4}$, SW $\frac{1}{4}$ NW $\frac{1}{4}$, SW $\frac{1}{4}$.
 Sec. 6, Pt. W $\frac{1}{2}$ NE $\frac{1}{4}$, Pt. SW $\frac{1}{4}$.
 Sec. 7, Pt. NE $\frac{1}{4}$, Pt. N $\frac{1}{2}$ NW $\frac{1}{4}$, Pt. NE $\frac{1}{4}$ SE $\frac{1}{4}$.
 Sec. 8, Pt. NE $\frac{1}{4}$, Pt. NE $\frac{1}{4}$ NW $\frac{1}{4}$, S $\frac{1}{2}$ NW $\frac{1}{4}$, Pt. SW $\frac{1}{4}$, Pt. W $\frac{1}{2}$ SE $\frac{1}{4}$, Pt. SE $\frac{1}{4}$ SE $\frac{1}{4}$.
 Sec. 9, Pt. NE $\frac{1}{4}$.
 Sec. 10, Pt. NE $\frac{1}{4}$, Pt. SE $\frac{1}{4}$ SW $\frac{1}{4}$, Pt. NE $\frac{1}{4}$ SE $\frac{1}{4}$, Pt. S $\frac{1}{2}$ SW $\frac{1}{4}$.
 Sec. 12, W $\frac{1}{2}$ NE $\frac{1}{4}$, SE $\frac{1}{4}$ NW $\frac{1}{4}$, Pt. SE $\frac{1}{4}$ SW $\frac{1}{4}$, W $\frac{1}{2}$ SE $\frac{1}{4}$.
 Sec. 15, Pt. NW $\frac{1}{4}$ NE $\frac{1}{4}$, Pt. NE $\frac{1}{4}$ NW $\frac{1}{4}$.
 T. 34 N., R. 80 W.:
 Sec. 4, W $\frac{1}{2}$ NW $\frac{1}{4}$, Pt. SE $\frac{1}{4}$ NW $\frac{1}{4}$, Pt. SW $\frac{1}{4}$ SW $\frac{1}{4}$.
 Sec. 5, Pt. NW $\frac{1}{4}$, Pt. SW $\frac{1}{4}$, S $\frac{1}{2}$ SE $\frac{1}{4}$, Pt. N $\frac{1}{2}$ SE $\frac{1}{4}$.
 Sec. 6, Pt. NE $\frac{1}{4}$, Pt. NE $\frac{1}{4}$ SE $\frac{1}{4}$.
 Sec. 7, Pt. NE $\frac{1}{4}$ NE $\frac{1}{4}$, Pt. W $\frac{1}{2}$ NE $\frac{1}{4}$, Pt. SE $\frac{1}{4}$ NE $\frac{1}{4}$, Pt. SE $\frac{1}{4}$.
 Sec. 8, NE $\frac{1}{4}$, E $\frac{1}{2}$ NW $\frac{1}{4}$, Pt. NW $\frac{1}{4}$ NW $\frac{1}{4}$, Pt. SW $\frac{1}{4}$ NW $\frac{1}{4}$, N $\frac{1}{2}$ SE $\frac{1}{4}$.
 Sec. 9, Pt. NE $\frac{1}{4}$ NW $\frac{1}{4}$, W $\frac{1}{2}$ NW $\frac{1}{4}$, Pt. SE $\frac{1}{4}$ NW $\frac{1}{4}$, Pt. NE $\frac{1}{4}$ SW $\frac{1}{4}$, NW $\frac{1}{4}$ SW $\frac{1}{4}$.
 Sec. 15, Pt. SW $\frac{1}{4}$ SW $\frac{1}{4}$.
 Sec. 18, Pt. E $\frac{1}{2}$ NE $\frac{1}{4}$, Pt. NE $\frac{1}{4}$ SE $\frac{1}{4}$, Pt. NW $\frac{1}{4}$ SE $\frac{1}{4}$.
 Sec. 19, NW $\frac{1}{4}$, SW $\frac{1}{4}$.
 Sec. 26, S $\frac{1}{2}$ SW $\frac{1}{4}$.
 Sec. 27, Pt. SW $\frac{1}{4}$ NE $\frac{1}{4}$, Pt. NW $\frac{1}{4}$, Pt. E $\frac{1}{2}$ SW $\frac{1}{4}$, Pt. W $\frac{1}{2}$ SW $\frac{1}{4}$, Pt. NE $\frac{1}{4}$ SE $\frac{1}{4}$, Pt. NW $\frac{1}{4}$ SE $\frac{1}{4}$, Pt. S $\frac{1}{2}$ SE $\frac{1}{4}$.
 Sec. 23, W $\frac{1}{2}$ NE $\frac{1}{4}$, NE $\frac{1}{4}$ SW $\frac{1}{4}$, Pt. W $\frac{1}{2}$ SW $\frac{1}{4}$, SE $\frac{1}{4}$ SW $\frac{1}{4}$, Pt. NW $\frac{1}{4}$ SE $\frac{1}{4}$, Pt. S $\frac{1}{2}$ SE $\frac{1}{4}$.
 Sec. 29, Pt. NW $\frac{1}{4}$, Pt. NE $\frac{1}{4}$ SW $\frac{1}{4}$, Pt. W $\frac{1}{2}$ SW $\frac{1}{4}$, Pt. SE $\frac{1}{4}$ SW $\frac{1}{4}$, Pt. SE $\frac{1}{4}$.
 Sec. 30, NE $\frac{1}{4}$, NW $\frac{1}{4}$, N $\frac{1}{2}$ SW $\frac{1}{4}$, SE $\frac{1}{4}$.
 Sec. 31, Pt. NE $\frac{1}{4}$ NE $\frac{1}{4}$, Pt. NW $\frac{1}{4}$ NE $\frac{1}{4}$, Pt. SE $\frac{1}{4}$.
 Sec. 32, NE $\frac{1}{4}$, NW $\frac{1}{4}$, SE $\frac{1}{4}$.
 Sec. 33, NE $\frac{1}{4}$ NE $\frac{1}{4}$, W $\frac{1}{2}$ NE $\frac{1}{4}$, NW $\frac{1}{4}$, W $\frac{1}{2}$ SW $\frac{1}{4}$, SE $\frac{1}{4}$.
 Sec. 34, NE $\frac{1}{4}$, W $\frac{1}{2}$ NW $\frac{1}{4}$, SE $\frac{1}{4}$ NW $\frac{1}{4}$, N $\frac{1}{2}$ SW $\frac{1}{4}$, Pt. SW $\frac{1}{4}$ SW $\frac{1}{4}$, Pt. SE $\frac{1}{4}$ SW $\frac{1}{4}$, W $\frac{1}{2}$ SE $\frac{1}{4}$, Pt. SE $\frac{1}{4}$ SE $\frac{1}{4}$.
 Sec. 35, Pt. NW $\frac{1}{4}$, Pt. SE $\frac{1}{4}$ SW $\frac{1}{4}$.
 Sec. 36, Pt. S $\frac{1}{2}$ SW $\frac{1}{4}$.
 T. 35 N., R. 80 W.:
 Sec. 4, W $\frac{1}{2}$ NW $\frac{1}{4}$.
 Sec. 5, NE $\frac{1}{4}$ NW $\frac{1}{4}$, S $\frac{1}{2}$ SE $\frac{1}{4}$, Pt. NW $\frac{1}{4}$ SE $\frac{1}{4}$.
 Sec. 6, Pt. N $\frac{1}{2}$ NE $\frac{1}{4}$, Pt. SW $\frac{1}{4}$ NE $\frac{1}{4}$, Pt. NE $\frac{1}{4}$ NW $\frac{1}{4}$, S $\frac{1}{2}$ NW $\frac{1}{4}$, Pt. NW $\frac{1}{4}$ NW $\frac{1}{4}$, Pt. SW $\frac{1}{4}$ SW $\frac{1}{4}$.
 Sec. 8, N $\frac{1}{2}$ NE $\frac{1}{4}$, Pt. NE $\frac{1}{4}$ NW $\frac{1}{4}$, Pt. NW $\frac{1}{4}$ NW $\frac{1}{4}$.
 Sec. 18, SW $\frac{1}{4}$ NW $\frac{1}{4}$.
 Sec. 29, Pt. NE $\frac{1}{4}$ NE $\frac{1}{4}$, W $\frac{1}{2}$ NE $\frac{1}{4}$.
 Sec. 30, SW $\frac{1}{4}$ NE $\frac{1}{4}$, SE $\frac{1}{4}$ NW $\frac{1}{4}$, NE $\frac{1}{4}$ SW $\frac{1}{4}$, N $\frac{1}{2}$ SE $\frac{1}{4}$, SW $\frac{1}{4}$ SE $\frac{1}{4}$, Pt. SE $\frac{1}{4}$ SE $\frac{1}{4}$.
 T. 33 N., R. 81 W.:
 Sec. 6, Pt. SE $\frac{1}{4}$ NW $\frac{1}{4}$, N $\frac{1}{2}$ SW $\frac{1}{4}$, Pt. S $\frac{1}{2}$ SW $\frac{1}{4}$, S $\frac{1}{2}$ SE $\frac{1}{4}$.
 Sec. 7, E $\frac{1}{2}$ NE $\frac{1}{4}$, S $\frac{1}{2}$ SW $\frac{1}{4}$, Pt. SW $\frac{1}{4}$ SE $\frac{1}{4}$.
 Sec. 17, SE $\frac{1}{4}$ SW $\frac{1}{4}$, W $\frac{1}{2}$ SE $\frac{1}{4}$, Pt. SE $\frac{1}{4}$ SE $\frac{1}{4}$.
 Sec. 20, N $\frac{1}{2}$ NE $\frac{1}{4}$, SW $\frac{1}{4}$ NE $\frac{1}{4}$, N $\frac{1}{2}$ NW $\frac{1}{4}$, SW $\frac{1}{4}$ NW $\frac{1}{4}$, Pt. NE $\frac{1}{4}$ SW $\frac{1}{4}$, Pt. SW $\frac{1}{4}$ SW $\frac{1}{4}$, NE $\frac{1}{4}$.
 Sec. 21, SW $\frac{1}{4}$ SW $\frac{1}{4}$.
 Sec. 22, S $\frac{1}{2}$ NW $\frac{1}{4}$, SW $\frac{1}{4}$, Pt. W $\frac{1}{2}$ SE $\frac{1}{4}$.
 Sec. 26, Pt. SW $\frac{1}{4}$ SW $\frac{1}{4}$.
 Sec. 27, SE $\frac{1}{4}$ NE $\frac{1}{4}$, N $\frac{1}{2}$ NW $\frac{1}{4}$.
 Sec. 28, SW $\frac{1}{4}$ SW $\frac{1}{4}$.
 Sec. 32, E $\frac{1}{2}$ NE $\frac{1}{4}$, SW $\frac{1}{4}$ NE $\frac{1}{4}$, SE $\frac{1}{4}$ NW $\frac{1}{4}$, N $\frac{1}{2}$ SW $\frac{1}{4}$, Pt. SW $\frac{1}{4}$ SW $\frac{1}{4}$, SE $\frac{1}{4}$ SW $\frac{1}{4}$, N $\frac{1}{2}$ SE $\frac{1}{4}$, SW $\frac{1}{4}$ SE $\frac{1}{4}$, Pt. SE $\frac{1}{4}$ SE $\frac{1}{4}$.
 Sec. 33, Pt. NW $\frac{1}{4}$ NE $\frac{1}{4}$, SW $\frac{1}{4}$ NE $\frac{1}{4}$, NE $\frac{1}{4}$ NW $\frac{1}{4}$, S $\frac{1}{2}$ NW $\frac{1}{4}$, SW $\frac{1}{4}$, NE $\frac{1}{4}$ SE $\frac{1}{4}$, SW $\frac{1}{4}$ SE $\frac{1}{4}$.
 Sec. 34, SE $\frac{1}{4}$ NW $\frac{1}{4}$.
 Sec. 35, W $\frac{1}{2}$ SE $\frac{1}{4}$.
 T. 35 N., R. 81 W.:
 Sec. 13, Pt. S $\frac{1}{2}$ NE $\frac{1}{4}$, Pt. SW $\frac{1}{4}$ NW $\frac{1}{4}$, SE $\frac{1}{4}$ NW $\frac{1}{4}$, NE $\frac{1}{4}$ SW $\frac{1}{4}$, SE $\frac{1}{4}$.
 Sec. 15, Pt. S $\frac{1}{2}$ NE $\frac{1}{4}$, Pt. SW $\frac{1}{4}$ NW $\frac{1}{4}$, N $\frac{1}{2}$ SW $\frac{1}{4}$, Pt. SW $\frac{1}{4}$ SW $\frac{1}{4}$, Pt. SE $\frac{1}{4}$ SW $\frac{1}{4}$.
 Sec. 22, Pt. N $\frac{1}{2}$ SW $\frac{1}{4}$, Pt. SW $\frac{1}{4}$ SW $\frac{1}{4}$, SE $\frac{1}{4}$ SW $\frac{1}{4}$.

Sec. 25, Pt. E $\frac{1}{2}$ SW $\frac{1}{4}$, Pt. SE $\frac{1}{4}$.
 Sec. 26, SW $\frac{1}{4}$ NE $\frac{1}{4}$, Pt. SE $\frac{1}{4}$ NE $\frac{1}{4}$, S $\frac{1}{2}$ NW $\frac{1}{4}$, Pt. NW $\frac{1}{4}$ SW $\frac{1}{4}$, Pt. N $\frac{1}{2}$ SE $\frac{1}{4}$.
 Sec. 27, Pt. S $\frac{1}{2}$ NE $\frac{1}{4}$, Pt. S $\frac{1}{2}$ NW $\frac{1}{4}$, Pt. SW $\frac{1}{4}$, SE $\frac{1}{4}$.
 Sec. 34, NE $\frac{1}{4}$, E $\frac{1}{2}$ NW $\frac{1}{4}$, NW $\frac{1}{4}$ NW $\frac{1}{4}$, Pt. NE $\frac{1}{4}$ SW $\frac{1}{4}$, SE $\frac{1}{4}$.
 Sec. 35, E $\frac{1}{2}$ SW $\frac{1}{4}$, Pt. NW $\frac{1}{4}$ SW $\frac{1}{4}$, Pt. SW $\frac{1}{4}$ SW $\frac{1}{4}$.
 T. 30 N., R. 82 W.:
 Sec. 3, NW $\frac{1}{4}$.
 Sec. 4, SW $\frac{1}{4}$ SE $\frac{1}{4}$.
 Sec. 9, NE $\frac{1}{4}$, E $\frac{1}{2}$ NW $\frac{1}{4}$, Pt. N $\frac{1}{2}$ SE $\frac{1}{4}$.
 T. 31 N., R. 82 W.:
 Sec. 22, Pt. S $\frac{1}{2}$ SW $\frac{1}{4}$, S $\frac{1}{2}$ SE $\frac{1}{4}$.
 Sec. 26, NW $\frac{1}{4}$, W $\frac{1}{2}$ SW $\frac{1}{4}$.
 Sec. 27, NE $\frac{1}{4}$, NW $\frac{1}{4}$, S $\frac{1}{2}$ SW $\frac{1}{4}$, SE $\frac{1}{4}$.
 Sec. 34, Pt. NE $\frac{1}{4}$, NW $\frac{1}{4}$, E $\frac{1}{2}$ SW $\frac{1}{4}$, NW $\frac{1}{4}$ SE $\frac{1}{4}$.
 Sec. 35, Pt. SE $\frac{1}{4}$.
 T. 32 N., R. 82 W.:
 Sec. 1, N $\frac{1}{2}$ NE $\frac{1}{4}$, Pt. SW $\frac{1}{4}$ NE $\frac{1}{4}$, SE $\frac{1}{4}$ NE $\frac{1}{4}$, N $\frac{1}{2}$ SE $\frac{1}{4}$.
 Sec. 12, E $\frac{1}{2}$ SE $\frac{1}{4}$.
 Sec. 13, NE $\frac{1}{4}$ NE $\frac{1}{4}$, Pt. SE $\frac{1}{4}$ NE $\frac{1}{4}$.

2. *Charges and terms of payment.*
 The minimum water rental charge shall be \$2.00 per irrigable acre for each irrigable acre of land for which water service is requested, payment of which will entitle the applicant to 2 acre-feet of water per irrigable acre. Additional water, if available, will be furnished during the irrigation season at the rate of \$1.50 per acre-foot. All charges shall be payable in advance of the delivery of water, and no part thereof shall be refunded.

3. Water will be delivered and measured by Government forces at the nearest available measuring device to the individual farm.

4. No water will be delivered to isolated tracts where such service would result in excessive canal losses or excessive costs.

5. Water will be delivered only to lands the owners of which have executed and delivered recordable contracts as required by articles 38 and 39 of the contract of August 3, 1935, between the United States and the Casper-Alcova Irrigation District.

6. Individual applications for water and the payments required by this notice will be received at the office of the District Manager, Bureau of Reclamation, Room 1, Reclamation Center, Casper, Wyoming. The United States reserves the right to reject any applications.

AVERY A. BATSON,
 Regional Director, Region VII.

[F. R. Doc. 52-3994; Filed, Apr. 8, 1952; 8:45 a. m.]

[No. 52]

KLAMATH PROJECT, OREGON AND CALIFORNIA

PUBLIC NOTICE ANNOUNCING CHANGE IN DEVELOPMENT PERIOD FOR CERTAIN NEWLY ENTERED LANDS

APRIL 1, 1952.

Public Notice No. 45, issued October 8, 1947, is hereby amended to extend to December 31, 1954, the development period fixed by paragraph 10, thereof, and Public Notice No. 47, issued August 27, 1948, is hereby amended to extend to December 31, 1954, the development pe-

riod fixed by section 24, thereof: *Provided*, That such extensions may be reduced by supplemental notice should the Secretary of the Interior determine that the full extension authorized by this notice is not reasonably necessary.

OSCAR L. CHAPMAN,
 Secretary of the Interior.

[F. R. Doc. 52-3997; Filed, Apr. 8, 1952; 8:46 a. m.]

[Public Notice 66, Amdt.]

YUMA PROJECT, ARIZONA-CALIFORNIA VALLEY AND RESERVATION DIVISIONS

PUBLIC NOTICE ANNOUNCING AVAILABILITY OF WATER FOR PRIVATE LANDS

MARCH 24, 1952.

In accordance with the authority delegated to the Regional Director pursuant to the act of June 17, 1902 (32 Stat. 388), as amended or supplemented, the following amendments are made to Public Notice No. 66, Public Notice Announcing Availability of Water for Private and State Lands, issued September 4, 1951:

1. The title thereof is changed to "Public Notice Announcing Availability of Water for Private Lands."

2. There is deleted from Article 1, line 7, the words "and state".

3. There is deleted from the land descriptions in Article 1 the reference to state lands in Section 16, Township 9 South, Range 24 West, consisting of the NE $\frac{1}{4}$ SE $\frac{1}{4}$ and the NW $\frac{1}{4}$ SE $\frac{1}{4}$, comprising 36.60 and 40 irrigable acres respectively.

E. A. MORITZ,
 Regional Director.

[F. R. Doc. 52-3995; Filed, Apr. 8, 1952; 8:45 a. m.]

FEDERAL POWER COMMISSION

[Docket Nos. G-996, G-1916, G-1917, G-1429, G-1908, G-1909, G-1526, G-1919, G-1920, G-1816, G-1817, G-1818, G-1918, G-1926, G-1927, G-1921, G-1922, G-1923, G-1924]

NORTHWEST NATURAL GAS CO. ET AL.

ORDER POSTPONING HEARING, CONSOLIDATING PROCEEDINGS, AND FIXING DATE OF HEARING

MARCH 27, 1952.

In the matters of Northwest Natural Gas Company, Docket Nos. G-996, G-1916, G-1917; Pacific Northwest Pipe Line Corporation, Docket Nos. G-1429, G-1908, G-1909; Westcoast Transmission Company, Inc., Docket Nos. G-1526, G-1919, G-1920; Glacier Gas Company, Docket Nos. G-1816, G-1817, G-1818; Northern Natural Gas Company, Docket Nos. G-1918, G-1926, G-1927; Tennessee Gas Transmission Company and Niagara Gas Transmission Limited, Docket No. G-1921; Tennessee Gas Transmission Company, Docket No. G-1922; Trans-Northwest Gas, Inc., Docket Nos. G-1923, G-1924.

On January 24, 1952, the Commission by order consolidated the above proceedings in Docket Nos. G-996, G-1429, G-1526, G-1816, G-1817, and G-1818, and set the consolidated proceedings for a hearing to commence on April 8, 1952.

Subsequent thereto, the following applications have been filed.

On March 14, 1952, Northwest Natural Gas Company filed an application in Docket No. G-1916 for a permit, pursuant to section 3 of the Natural Gas Act, authorizing the importation of natural gas from the Dominion of Canada into the United States, and the exportation of natural gas from the United States into the Dominion of Canada; and also an application in Docket No. G-1917 for a Presidential Permit pursuant to Executive Order No. 8202 dated July 13, 1939, authorizing the construction, operation, maintenance and connection at the said international boundary of facilities for the importation and exportation of natural gas between the United States and the Dominion of Canada.

On March 5, 1952, Pacific Northwest Pipe Line Corporation in Docket No. G-1429 filed an amended application for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act authorizing the construction and operation of certain natural-gas facilities and the sale of natural gas subject to the jurisdiction of the Commission as described in the application on file with the Commission and open to public inspection. On March 14, 1952, Pacific Northwest Pipe Line Corporation filed an application in Docket No. G-1908 for a permit pursuant to section 3 of the Natural Gas Act authorizing the importation of natural gas from the Dominion of Canada into the United States and the exportation of natural gas from the United States into the Dominion of Canada; and also an application in Docket No. G-1909 for a Presidential Permit pursuant to Executive Order No. 8202, dated July 13, 1939, authorizing the construction, operation, maintenance, and connection at said international boundary of facilities for the importation and exportation of natural gas between the United States and the Dominion of Canada.

On March 18, 1952, Westcoast Transmission Company in Docket No. G-1526 filed an amended application for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act authorizing the construction and operation of certain natural-gas facilities and the sale of natural gas subject to the jurisdiction of the Commission as described in the application on file and open to public inspection; together with an application in Docket No. G-1919 for a permit pursuant to section 3 of the Natural Gas Act authorizing the importation of natural gas from the Dominion of Canada into the United States; and also an application in Docket No. G-1920 for a Presidential Permit pursuant to Executive Order No. 8202, dated July 13, 1939, authorizing the construction, operation, maintenance, and connection at the said international boundary of facilities for the importation of natural gas from the Dominion of Canada to the United States.

On March 18, 1952, Trans-Northwest Gas, Inc., filed an application in Docket No. G-1923 for a permit pursuant to section 3 of the Natural Gas Act authorizing the importation of natural gas

from the Dominion of Canada to the United States and the exportation of natural gas from the United States into the Dominion of Canada, and an application in Docket No. G-1924 for a Presidential Permit pursuant to Executive Order No. 8202, dated July 13, 1939, authorizing the construction, operation, maintenance, and connection at said international boundary of facilities for the importation and exportation of natural gas between the United States and Canada.

On March 18, 1952, Tennessee Gas Transmission Company and Niagara Gas Transmission Limited filed a joint application in Docket No. G-1921 for a permit pursuant to section 3 of the Natural Gas Act authorizing the exportation of natural gas from the United States into the Dominion of Canada.

On March 18, 1952, Tennessee Gas Transmission Company filed an application in Docket No. G-1922 for a Presidential Permit pursuant to Executive Order No. 8202, dated July 13, 1939, authorizing the construction, operation, maintenance, and connection at the international boundary of facilities for the exportation of natural gas from the United States into the Dominion of Canada.

On March 17, 1951, Northern Natural Gas Company filed an application in Docket No. G-1918 for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act authorizing the construction and operation of certain natural-gas facilities subject to the jurisdiction of the Commission as described in the application on file with the Commission open to public inspection. Northern Natural Gas Company also on March 26, 1952, filed an application in Docket No. G-1926, for a permit pursuant to section 3 of the Natural Gas Act authorizing the importation of natural gas from the Dominion of Canada into the United States; and also an application in Docket No. G-1927 for a Presidential Permit pursuant to Executive Order No. 8202, dated July 13, 1939, authorizing the construction, operation, maintenance, and connection at the said international boundary of facilities for the importation of natural gas from the Dominion of Canada into the United States. On March 19, 1952, Northern Natural Gas Company filed a motion to consolidate for the purposes of hearing its aforesaid applications with the proceedings at Docket Nos. G-996, G-1429, G-1526, G-1816, G-1817, and G-1818.

Although Executive Order No. 8202 does not require the Commission to hold a hearing or provide opportunity therefor with respect to applications filed thereunder, it appears that in the circumstances of these cases it would be in the public interest for a hearing to be held with respect to such applications as hereinafter ordered.

The Commission finds:

(1) The issues posed by the aforesaid applications appear to be interrelated and because of the time of filing of certain of the applications and amendments to pending applications, official notice cannot be given to all interested parties for a hearing to be held commencing on April 8, 1952.

(2) Good cause exists to postpone the hearing now set for April 8, 1952, and to consolidate proceedings on all the above applications for hearing.

The Commission orders:

(A) The hearing on the aforesaid applications filed in Docket Nos. G-996, G-1429, G-1526, G-1816, G-1817, and G-1818 now set to commence on April 8, 1952, be and the same is hereby postponed to commence as hereinafter ordered.

(B) The aforesaid proceedings on applications filed in Docket Nos. G-996, G-1916, G-1917, G-1429, G-1908, G-1909, G-1526, G-1919, G-1920, G-1816, G-1817, G-1818, G-1918, G-1926, G-1927, G-1921, G-1922, G-1923 and G-1924, be and the same are hereby consolidated for purpose of hearing.

(C) Pursuant to authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 3, 7, and 15 of the Natural Gas Act and Executive Order No. 8202, dated July 13, 1939, and the Commission's rules of practice and procedure, a public hearing be held commencing on June 16, 1952, at 10:00 a. m. in the hearing room of the Federal Power Commission, Hurley-Wright Building, 1800 Pennsylvania Avenue NW, Washington, D. C., concerning the matters involved and the issues presented by the aforesaid applications.

(D) Interested State commissions may participate as provided by §§ 1.8 and 1.37 (f) (18 CFR 1.8 and 1.37 (f)) of the Commission's rules of practice and procedure.

Date of issuance: April 2, 1952.

By the Commission.

[SEAL]

LEON M. FUQUAY,
Secretary.

[P. R. Doc. 52-4000; Filed, Apr. 8, 1952;
8:46 a. m.]

[Docket No. G-1857]

KANSAS-NEBRASKA NATURAL GAS CO., INC.

NOTICE OF APPLICATION AS AMENDED

APRIL 3, 1952.

Take notice that Kansas-Nebraska Natural Gas Company, Inc. (Applicant), a Kansas corporation of Phillipsburg, Kansas, filed on December 18, 1951, as amended on March 14, 1952, an application (a) for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act authorizing the construction and operation of certain natural gas facilities, and (b) for modification and amendment of the Commission's orders heretofore issued in Docket Nos. G-1683, G-1532 and G-683, all as hereinafter described:

Facilities proposed to be constructed and operated:

(1) Approximately 5 miles of 12 $\frac{3}{4}$ -inch pipeline to replace 8 $\frac{3}{4}$ -inch pipe in Applicant's line between Colby, Thomas County, Kansas, and Atwood, Rawlins County, Kansas.

(2) Approximately 15 miles of 12 $\frac{3}{4}$ -inch pipeline to replace 8 $\frac{3}{4}$ -inch pipe in Applicant's line between Scott City, Kansas, and Colby, Kansas.

(3) Approximately 5 miles of 12 $\frac{3}{4}$ -inch pipeline to replace 8 $\frac{3}{4}$ -inch pipe in Applicant's line located immediately south of Holdrege, Phelps County, Nebraska.

(4) Approximately 16 $\frac{1}{2}$ miles of 16-inch pipeline, and 3 $\frac{1}{2}$ miles of 12 $\frac{3}{4}$ -inch pipeline extending from the end of Applicant's present 16-inch line north of Hastings, Nebraska, to a point on Applicant's present 12 $\frac{3}{4}$ -inch transmission line approximately one mile south of Grand Island, Nebraska. With the construction of these facilities and the facilities described in Item (6) below, Applicant proposes to remove and salvage 16 miles of 12 $\frac{3}{4}$ -inch pipeline, $\frac{1}{2}$ mile of 16-inch, 3 miles of 6 $\frac{3}{4}$ -inch pipe, and 3 miles of 4 $\frac{1}{2}$ -inch pipe in Applicant's line extending from the junction of Applicant's 10-inch line from Hastings, Nebraska, to a point one mile south of Grand Island, Nebraska.

Approximately 9 miles of 8 $\frac{3}{4}$ -inch extending from a point on the proposed 16-inch line, described in Item (4) above, near Doniphan, Nebraska, to Giltner, Nebraska, and there connecting with the present 8 $\frac{3}{4}$ -inch line from Giltner to York, Nebraska.

(6) Approximately 78 miles of 8 $\frac{3}{4}$ -inch pipeline extending east from Applicant's Scott City Compressor Station to the point of junction of Applicant's present 6 $\frac{3}{4}$ -inch and 3 $\frac{1}{2}$ -inch lines located six miles east of Alexander, Kansas. Approximately 25 miles of 3 $\frac{1}{2}$ -inch line presently extending from Scott City, to Dighton, Kansas and approximately 13 miles of 3 $\frac{1}{2}$ -inch presently extending from a point 5 miles from Bazine, Kansas, and a point 6 miles east of Alexander, Kansas.

(7) Approximately 9 miles of 6 $\frac{3}{4}$ -inch pipeline and 9 miles of 8 $\frac{3}{4}$ -inch pipeline extending from a point on Applicant's existing 8 $\frac{3}{4}$ -inch line approximately 10 miles northeast of Herndon, Kansas, due north to McCook, Nebraska.

(8) Approximately 8 miles of 6 $\frac{3}{4}$ -inch pipeline extending from a point on Applicant's existing 4 $\frac{1}{2}$ -inch line at the Ansley, Nebraska, town border station, southeast to a point on Applicant's existing 3 $\frac{1}{2}$ -inch line located one mile east of Mason City, Nebraska. This proposed 6 $\frac{3}{4}$ -inch line will replace a 3 $\frac{1}{2}$ -inch existing line, which latter line will be removed and relaid from the end of the 6 $\frac{3}{4}$ -inch line, one mile east of Mason City, Nebraska, and parallel to the present 3 $\frac{1}{2}$ -inch pipe line approximately 8 miles to the point of juncture with Applicant's 6 $\frac{3}{4}$ -inch line at the Litchfield, Nebraska, town border station.

(9) Install one additional 2,000 horsepower compressor engine at Applicant's Scott City, Kansas, Compressor Station. This added horsepower will have the effect of increasing the authorized capacity of said compressor station by 1,000 horsepower from 7,600 to 8,600 horsepower, since it is proposed that two 500 horsepower units presently installed in the Scott City Compressor will be transferred to Applicant's new Holcomb Station. (See Item (13) below.)

(10) Approximately 9 miles of 4 $\frac{1}{2}$ -inch, 8 miles of 3 $\frac{1}{2}$ -inch, and 13 miles of 2 $\frac{3}{4}$ -inch lateral pipeline to serve the towns of Stanton and Pilger, in Stanton

County, Nebraska. Service to Stanton was authorized by order of the Commission in Docket No. G-1532. The proposed construction is necessary because of change in routing of the lateral lines. (See Item 13 below for request of modification of Commission's order.)

(11) Approximately 0.1 mile of 4 $\frac{1}{2}$ -inch and 8 miles of 2 $\frac{3}{4}$ -inch pipeline, together with sixteen (16) metering stations to serve the Great Western Sugar Company at Ovid, Colorado, and fifteen (15) alfalfa dehydration mills located at Brady, Brule, Burwell, Cozad, Grand Island, Hastings, Loomis, Odessa, Ord, Sutherland, and Wisner, Nebraska.

Request for modification of Commission's orders:

(12) Applicant requests that the Commission's order dated March 30, 1946, in Docket No. G-683 (5 FPC 432) be modified by making Item (d) (vii) (g) thereof read as follows:

(g) Doniphan in Hall County, Nebraska. Approximately 3 miles of 2 $\frac{3}{4}$ -inch pipe;

The application states that the 8 miles of pipe previously authorized is no longer needed because of a different route which is now available.

(13) Applicant requests that the Commission's order issued February 28, 1951, in Docket No. G-1532 be modified by making Item (1) of the description of facilities therein read as follows:

(1) A new compressor station near Holcomb, Kansas, to replace Applicant's existing Holcomb Compressor Station, and equipped with four 500 hp compressor units and a 44,000 Mcf per day capacity glycol dehydration plant. Such dehydration plant will be moved from Applicant's existing Scott City, Kansas, Compressor Station;

and by striking the words "and Stanton" from the last line of Item (14) of the description of facilities in said order. The application recites that the change in compressor facilities in the Holcomb Compressor Station involves use of four 500 hp. compressor units instead of one 2,000 hp. unit. The 2,000 hp. unit will be used in Scott City Compressor Station as noted in Item (9) above. The elimination of the facilities authorized in said order in Docket No. G-1532 to serve Stanton is necessitated because of the authority sought herein with respect to facilities to serve Stanton by a different route (see Item (10) above).

(14) Applicant requests that the Commission's order issued November 9, 1951, in Docket No. G-1683 be modified by making Item (e) of the description of facilities therein read as follows:

(e) Approximately 49 miles of 10 $\frac{3}{4}$ -inch pipeline to replace 4 $\frac{1}{2}$ -inch pipeline in Applicant's Ogallala to North Platte, Nebraska, line. The 4 $\frac{1}{2}$ -inch line will be removed and salvaged.

The application states that this modification represents a change in length of the line from 52 miles as authorized to 49 miles as proposed, and in the size of the pipe to be used.

The application, as amended, states that the purposes for which the new construction is proposed are to increase the capacity of Applicant's transmission fa-

cilities in order to meet increased demands of its existing markets, to meet the demands of the additional markets it proposes to serve in the State of Nebraska, and to assure continuity of supply to such markets. The application, as amended, further states that the new construction will enable Applicant to sell natural gas along its main lines to the sixteen new industrial customers noted in Item (11) above. The application, as amended, states that in addition to the new towns presently proposed to be served, Applicant contemplates that within the period of five years next ensuing the date of its application herein, it may serve certain other communities but that at this time they have not been determined.

The application, as amended, shows that Applicant, by virtue of the proposed new construction, will increase its daily system capacity to 192,590 Mcf. At Docket No. G-1683, Applicant was authorized to construct facilities to bring its daily system capacity up to 182,600 Mcf from the daily system capacity of 164,200 Mcf authorized at Docket No. G-1532.

The estimated total overall capital cost of the proposed extensions and construction is \$2,576,686. Estimated cost of constructing facilities for which authority is not requested is \$3,092,752. The total of \$5,669,438 is proposed to be financed with \$1,634,438 from operations and working capital, and \$4,035,000 by the sale of First Mortgage Sinking Fund bonds.

Protests or petitions to intervene may be filed with the Federal Power Commission, Washington 25, D. C., in accordance with the rules of practice and procedure (18 CFR 1.8 or 1.10) on or before the 23d day of April 1952. The application and amendment thereto are on file with the Commission for public inspection.

[SEAL]

LEON M. FUQUAY,
Secretary.

[F. R. Doc. 52-4005; Filed, Apr. 8, 1952;
8:47 a. m.]

[Docket No. G-1867]

CITIES SERVICE GAS CO.

ORDER FIXING DATE OF HEARING

APRIL 3, 1952.

On December 29, 1951, Cities Service Gas Company (Applicant), a Delaware corporation having its principal place of business at Oklahoma City, Oklahoma, filed an application for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, authorizing the construction and operation of certain natural-gas facilities, subject to the jurisdiction of the Commission and open to public inspection.

The Commission finds: This proceeding is a proper one for disposition under the provisions of § 1.32 (b) (18 CFR 1.32 (b)) of the Commission's rules of practice and procedure, Applicant having requested that its application be heard under the shortened procedure provided by the aforesaid rule for noncontested proceedings, and no request to be heard,

protests or petition having been filed subsequent to the giving of due notice of the filing of the application, including publication in the FEDERAL REGISTER on January 17, 1952 (17 F. R. 537).

The Commission orders:

(A) Pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act, as amended, and the Commission's rules of practice and procedure, a hearing be held on April 23, 1952 at 9:30 a. m., in the Hearing Room of the Federal Power Commission, 1800 Pennsylvania Avenue NW., Washington, D. C., concerning the matters involved and the issues presented by such application: *Provided, however,* That the Commission may, after a noncontested hearing, forthwith dispose of the proceeding pursuant to the provisions of § 1.32 (b) of the Commission's rules of practice and procedure.

(B) Interested State commissions may participate as provided by §§ 1.8 and 1.37 (f) (18 CFR 1.8 and 1.37 (f)) of the said rules of practice and procedure.

Date of issuance: April 3, 1952.

By the Commission.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 52-4003; Filed, Apr. 8, 1952;
8:47 a. m.]

[Docket No. G-1874]

CITIES SERVICE GAS CO.

ORDER FIXING DATE OF HEARING

APRIL 3, 1952.

On January 14, 1952, Cities Service Gas Company (Applicant) a Delaware corporation having its principal place of business at Oklahoma City, Oklahoma filed an application for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, authorizing the construction and operation of certain natural-gas facilities, subject to the jurisdiction of the Commission, as described in the application on file with the Commission and open to public inspection.

The Commission finds: This proceeding is a proper one for disposition under the provisions of § 1.32 (b) (18 CFR 1.32 (b)) of the Commission's rules of practice and procedure, Applicant having requested that its application be heard under the shortened procedure provided by the aforesaid rule for noncontested proceedings; and no request to be heard, protest or petition having been filed subsequent to the giving of due notice of the filing of the application, including publication in the FEDERAL REGISTER on January 25, 1952 (17 F. R. 779).

The Commission orders:

(A) Pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act, as amended, and the

Commission's rules of practice and procedure, a hearing be held on April 23, 1952, at 9:45 a. m., in the Hearing Room of the Federal Power Commission, 1800 Pennsylvania Avenue NW., Washington, D. C., concerning the matters involved and the issues presented by such application: *Provided, however,* That the Commission may, after a noncontested hearing, forthwith dispose of the proceeding pursuant to the provisions of § 1.32 (b) of the Commission's rules of practice and procedure.

(B) Interested State commissions may participate as provided by §§ 1.8 and 1.37 (f) (18 CFR 1.8 and 1.37 (f)) of the said rules of practice and procedure.

Date of issuance: April 3, 1952.

By the Commission.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 52-4004; Filed, Apr. 8, 1952;
8:47 a. m.]

[Docket No. G-1890]

PUBLIC SERVICE CO. OF NORTH CAROLINA,
INC.

ORDER DENYING REQUEST FOR SHORTENED
PROCEDURE, AND FIXING DATE OF HEARING

APRIL 1, 1952.

On June 7, 1951, the Commission issued a certificate of public convenience and necessity to the Public Service Company of North Carolina, Inc. (Public Service), in Docket No. G-1407, authorizing Public Service to construct and operate certain natural-gas pipeline facilities for the transportation of natural gas in the State of North Carolina for ultimate distribution in various communities in the aforementioned State.

The order, issued June 7, 1951, provided that Public Service should not "construct or operate facilities for the transportation of natural gas between the source of supply of such natural gas and any community, or between two or more communities, unless it shall have applied for and obtained a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, authorizing such construction or operation, or shall have demonstrated that such authorization is not required."

On February 5, 1952, Public Service, a North Carolina corporation having its principal place of business at Gastonia, North Carolina, filed an application for an order disclaiming jurisdiction, or, in the alternative, for a certificate of public convenience and necessity, authorizing the construction and operation of certain natural-gas transmission pipeline facilities, connecting its presently authorized system¹ with certain of its present and proposed local distribution systems, in various communities in North Carolina.

¹ See In the Matter of Public Service Company of North Carolina, Inc., Docket No. G-1407.

The facilities which Applicant proposes to construct and operate, or continue to operate, include a number of interconnecting pipelines varying in diameter from 2 inches to 6 inches and from 2 miles to 5.3 miles in length which will be used for the purpose of supplying natural gas in the following market areas in North Carolina: area from Gastonia to Mount Holly and Belmont, including Ranlo, Lowell, McAdenville, Cramerton, Belmont and Mount Holly; Forest City area; Cary area; Carrboro area; Kannapolis-Concord-China Grove area; Davidson-Cornelius area; Durham-Chapel Hill area.

Due notice of the filing of the application of Public Service has been given including publication in the FEDERAL REGISTER on February 29, 1952 (17 F. R. 1839).

Applicant has requested that its application be heard under the shortened procedure provided by § 1.32 (b) of the Commission's rules of practice and procedure (18 CFR 1.32 (b)) for noncontested proceedings.

The Commission orders:

(A) Public Service Company of North Carolina, Incorporated, request that its application in Docket No. G-1890 be heard under the shortened procedure provided by Section 1.32 (b) of the Commission's rules of practice and procedure (18 CFR 1.32 (b)) be and the same is hereby denied.

(B) Pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act and the Commission's rules of practice and procedure, a public hearing be held on April 22, 1952, at 10 a. m., e. s. t., in the Hearing Room of the Federal Power Commission, 1800 Pennsylvania Avenue NW., Washington, D. C., concerning the matters involved and the issues presented by such application.

(C) Interested State commissions may participate as provided by §§ 1.8 and 1.37 (f) (18 CFR 1.8 and 1.37 (f)) of the said rules of practice and procedure.

Date of issuance: April 2, 1952.

By the Commission.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 52-3999; Filed, Apr. 8, 1952;
8:46 a. m.]

[Docket No. G-1926]

NORTHERN NATURAL GAS CO.

NOTICE OF APPLICATION

APRIL 1, 1952.

Take notice that Northern Natural Gas Company (Applicant) a Delaware corporation, address 2223 Dodge Street, Omaha 1, Nebraska, filed on March 26, 1952, an application for a permit pursuant to section 3 of the Natural Gas Act authorizing the importation of natural gas from the Dominion of Canada into the United States.

Applicant has filed an application in Docket No. G-1918 for authorization to construct and operate a pipeline to transport natural gas from the Canadian border to a point near Minneapolis and St. Paul, Minnesota.

Applicant proposes to obtain its supply of natural gas, produced in Canada, from Western Pipe Lines at a point on the international border near Emerson, Manitoba, Canada.

Protests or petitions to intervene may be filed with the Federal Power Commission, Washington 25, D. C., in accordance with the rules of practice and procedure (18 CFR 1.8 or 1.10) on or before the 21st day of April 1952. The application is on file with the Commission for public inspection.

[SEAL]

LEON M. FUQUAY,
Secretary.

[F. R. Doc. 52-4001; Filed, Apr. 8, 1952;
8:46 a. m.]

[Docket No. G-1927]

NORTHERN NATURAL GAS CO.

NOTICE OF APPLICATION

APRIL 1, 1952.

Take notice that Northern Natural Gas Company (Applicant) a Delaware corporation, address 2223 Dodge Street, Omaha 1, Nebraska, filed on March 26, 1952, an application for a Presidential Permit pursuant to Executive Order No. 8202, dated July 13, 1939, authorizing the construction, maintenance, operation and connection at the international boundary, of facilities for the importation of natural gas from the Dominion of Canada, into the United States.

Applicant has filed an application in Docket No. G-1918 for authorization to construct and operate a pipeline to transport natural gas from the Canadian border to a point of connection with Applicant's existing pipeline facilities at a point near Minneapolis and St. Paul, Minnesota. Applicant has also filed an application in Docket No. G-1926 for authorization to import natural gas from Canada to the United States.

Applicant proposes to construct and operate at a point on the international border near Emerson, Manitoba, Canada, facilities consisting of a 24-inch transmission pipeline crossing the international border together with valves and meter station.

Protests or petitions to intervene may be filed with the Federal Power Commission, Washington 25, D. C., in accordance with the rules of practice and procedure (18 CFR 1.8 or 1.10) on or before the 21st day of April 1952. The application is on file with the Commission for public inspection.

[SEAL]

LEON M. FUQUAY,
Secretary.

[F. R. Doc. 52-4002; Filed, Apr. 8, 1952;
8:47 a. m.]

SECURITIES AND EXCHANGE COMMISSION

[File No. 70-2787]

INTERSTATE POWER CO.

SUPPLEMENTAL ORDER CONCERNING ISSUANCE AND SALE AT COMPETITIVE BIDDING OF FIRST MORTGAGE BONDS AND ISSUANCE AND SALE PURSUANT TO A RIGHTS OFFERING AND COMPETITIVE BIDDING OF COMMON STOCK

APRIL 3, 1952.

Interstate Power Company ("Interstate"), a registered holding company, having filed a declaration, and amendments thereto, pursuant to sections 6 and 7 of the Public Utility Holding Company Act of 1935 ("act"), with respect to the issuance and sale by it, pursuant to the competitive bidding requirements of Rule U-50, of \$2,000,000 principal amount of First Mortgage Bonds, -- Percent Series, due 1982, and with respect to the issuance and sale by it, pursuant to a rights offering to its common stockholders and the competitive bidding requirements of Rule U-50, of 345,833 additional shares of \$3.50 par value common stock; and

The Commission by Order dated March 20, 1952, having permitted said declaration, as amended, to become effective subject to the condition that the proposed issuance and sale of bonds and common stock should not be consummated until the results of competitive bidding pursuant to Rule U-50 should be made a matter of record in this proceeding and a further order entered by the Commission in the light of the record as so completed, and subject to a reservation of jurisdiction with respect to the payment of fees and expenses incurred or to be incurred in connection with the proposed transactions; and

Interstate having filed a further amendment to the declaration stating that in accordance with the Order of March 20, 1952, it has offered said bonds for sale pursuant to the competitive bidding requirements of Rule U-50 and has received the following bids:

Bidding group headed by—	Annual Interest rate (percent)	Price to company (percent of principal) ¹	Annual cost to company (percent)
Salomon Bros. & Hutzler, Inc.	3½	100.9137	3.4508663
Halsey, Stuart & Co., Inc.	3½	100.85	3.4542743
White, Weld & Co.	3½	100.089	3.4951905
R. W. Pressprich & Co.	3½	101.83	3.5256704
Kidder, Peabody & Co.	3½	100.099	3.6196637
Smith, Barney & Co.			

¹ Exclusive of accrued interest from Jan. 1, 1952.

The amendment further stating that Interstate has accepted the bid of Salomon Bros. & Hutzler for the bonds as set forth above and that the bonds will be offered to the public at a price of 101.682 percent of the principal amount, resulting in an underwriters' spread of 0.7683 percent of the principal amount; and

The amendment further stating that Interstate has designated a subscription

price of \$8.65 per share for the additional shares of its common stock, has invited bids, pursuant to Rule U-50, with respect to the compensation to be paid the underwriters for purchasing, at the subscription price of \$8.65 per share, the common stock not taken by subscriptions of the common stockholders, and has received the following bids:

Bidding group headed by—	Amount of compensation bid		Aggregate net proceeds to company ¹
	Per share	Aggregate	
Smith, Barney & Co.	\$14.25	\$49,281.2025	\$2,942,174.2475
Lehman Bros.	14.49	50,111.20	2,941,344.25
Merrill Lynch, Pierce, Fenner & Beane	18.60	64,325.00	2,927,130.45
Kidder, Peabody & Co.			

¹ After deducting amount of compensation only.

The amendment further stating that Interstate has accepted the bid of Smith, Barney & Co., as set forth above, covering the compensation to be paid the underwriter for purchasing the unsubscribed additional shares of common stock; and

The record having been completed with respect to the fees and expenses to be paid by the company in connection with the proposed transactions, which fees and expenses are as set forth below:

	1952 series bonds	Common stock
Filing fee for registration statement.	\$205.50	\$380.42
Federal issuance stamp taxes ¹	2,300.00	1,800.00
Minnesota mortgage registration tax ¹	1,000.00	-----
Printing, including registration statement, prospectus, supplemental indenture, bidding papers, etc. ¹	7,145.00	28,855.00
Printing common stock certificates and bonds ¹	6,000.00	4,000.00
Subscription agents' services ¹	-----	37,381.25
Fees of registrar and trustees, including counsel and authentication fees ¹	7,000.00	-----
Legal fees of counsel to the company.	6,500.00	7,500.00
Expenses of counsel to the company ¹	1,500.00	1,500.00
Accounting fees ¹	1,250.00	1,250.00
Blue sky expenses ¹	2,000.00	2,000.00
Fees for listing additional stock ¹	-----	1,200.00
Recording supplemental indenture ¹	1,200.00	-----
Miscellaneous expenses, including traveling, newspaper notices, postage, telephone, telegraph, stationery, and other expenses ¹	4,000.00	6,000.00
	40,000.50	91,866.67

¹ Estimated.

² Computed by the company to be the lowest of four bids.

The fee of Winthrop, Stimson, Putnam & Roberts, counsel for the underwriters, to be paid by the respective purchasers of the bonds and stock, is stated to be \$3,000 with respect to the bonds and \$3,000 with respect to the stock; and

The Commission having examined said amendment and having considered the record herein, and finding no basis for imposing terms and conditions with respect to the prices to be received for the bonds and stock, the interest rate on and the redemption prices of the bonds and underwriters spread with respect thereto and the compensation to be paid the

underwriters in connection with the sale of the common stock, and it appearing that the fees and expenses to be paid in connection with the proposed transactions are not unreasonable:

It is ordered, That the jurisdiction heretofore reserved with respect to the matters to be determined by the results of competitive bidding under Rule U-50, be, and it hereby is, released, that said declaration, as amended, be, and it hereby is, permitted to become effective forthwith, subject to the terms and conditions prescribed in Rule U-24, and that the jurisdiction heretofore reserved over the payment of fees and expenses incurred in connection with the proposed transactions be, and hereby is, released.

By the Commission.

[SEAL] ORVAL L. DuBois,
Secretary.

[P. R. Doc. 52-4013; Filed, Apr. 8, 1952;
8:49 a. m.]

[File No. 70-2811]

GENERAL PUBLIC UTILITIES CORP. AND
JERSEY CENTRAL POWER & LIGHT CO.

NOTICE OF FILING AND ORDER FOR HEARING
WITH RESPECT TO PROPOSED SALE OF GAS
PROPERTIES

APRIL 3, 1952.

Notice is hereby given that General Public Utilities Corporation ("GPU"), a registered holding company, and Jersey Central Power & Light Company ("Jersey Central"), an electric and gas utility company and subsidiary of GPU, have filed a declaration and an amendment thereto pursuant to the Public Utility Holding Company Act of 1935 ("act"), designating section 12 (d) of the act and Rules U-23 and U-44 thereunder as applicable to the proposed transaction, which is summarized as follows:

Jersey Central proposes to sell all its gas properties, facilities, franchises, privileges and rights to County Gas Company ("County"), a gas utility company operating in the State of New Jersey, in accordance with an Agreement of Sale dated as of December 3, 1951, a copy of which is annexed to the declaration. The Agreement provides for a base purchase price of \$13,757,385.73 as of May 31, 1951 (equaling \$100,000 in excess of the net book value thereof at such date) plus, among other things, (a) an amount equal to the costs of conversion to natural gas incurred by Jersey Central through May 31, 1951, and up to the closing date, and (b) the excess of gross additions to the gas properties from May 31, 1951, to the closing date, over the greater of (i) accruals for depreciation or (ii) a fixed percentage of property retirements. As of March 20, 1952, County's adjusted liability to Jersey Central under said Agreement has been estimated at \$15,292,689.

County's liability is expressly subject to its ability to finance the acquisition of the properties on terms reasonably satisfactory to it. County has filed a registration statement with this Commission (File No. 2-9569) setting out its proposed financial program for raising the funds required in connection with the transaction, which includes the is-

suance by County of new bonds and other securities, subject to the approval of the Board of Public Utility Commissioners of the State of New Jersey. The closing date is to be not later than 20 days after County's financing arrangements have been completed, the required governmental authorizations and approvals obtained, and the lien of the seller's indenture released.

Jersey Central states that it began negotiations for the sale of its gas properties shortly after the Division of Public Utilities in May 1951 took the position, in proceedings for the reorganization of the holding company system of GPU pursuant to section 11 (b) (1) of the act (File No. 59-32), that GPU be required to divest itself of its interest in the gas properties of Jersey Central; that on December 28, 1951 the Commission entered an order requiring such divestiture (Holding Company Act Release No. 10982); that numerous prospective purchasers indicated an interest in the gas properties; that utility companies operating in nearby areas were advised of the contemplated sale; that the number of bidders finally narrowed down to two, County and South Jersey Gas Company; that competitive conditions were maintained throughout the negotiations; and that County's bid, formalized in the Agreement dated December 3, 1951, was a little more favorable to Jersey Central than that of the rival bidder.

GPU states that the consummation of this sale will satisfy the Commission's aforesaid order of divestiture as respects Jersey Central's gas properties.

Jersey Central states that the proceeds of sale of properties subject to its Trust Indenture will be deposited with the Indenture Trustee and withdrawn from time to time against property additions available for the purpose; that the funds so withdrawn will be used to repay short-term bank loans, reimburse its treasury for construction expenditures, and provide for further property additions; that it will pay no underwriting fees or commissions in the matter, and that a schedule of its expenses herein will be supplied by amendment.

The declaration further states that the Board of Public Utility Commissioners of the State of New Jersey has jurisdiction with respect to the proposed sale of gas utility properties by Jersey Central, and the proposed issuance of securities by County; also that the Federal Power Commission has jurisdiction under the Natural Gas Act with respect to the proposed abandonment by sale by Jersey Central, and the proposed acquisition and operation by County, of certain of the properties which are the subject of the proposed transaction.

It is requested that the declaration be permitted to become effective at the earliest practicable time, and that the Commission's order contain recital and decretal clauses which meet the requirements of Supplement R and section 1808 (f) of the Internal Revenue Code.

It appearing to the Commission that it is appropriate in the public interest and in the interest of investors and consumers that a hearing be held with respect to said matter and that said declaration as amended should not be

permitted to become effective except pursuant to further order of this Commission:

It is ordered, That a hearing on said declaration as amended be held on the 14th day of April 1952 at 10 o'clock a. m., e. s. t., at the offices of the Commission, 425 Second Street NW., Washington 25, D. C. On said date the hearing room clerk in Room 193 will designate the room in which the hearing will be held.

It is further ordered, That William W. Swift, or any other officer or officers of the Commission designated by it for that purpose shall preside at such hearing. The officer so designated is authorized to exercise all powers granted to the Commission under section 18 (c) of the act and to a hearing officer under the Commission's rules of practice.

The Division of Public Utilities of the Commission having advised that it has made a preliminary examination of the declaration and that, upon the basis thereof, the following matters and questions are presented for consideration, without prejudice to its specifying additional matters and questions upon further examination:

(1) Whether the proposed sale is necessary or appropriate to effectuate the provisions of section 11 (b) (1) of the act and the order of the Commission thereunder.

(2) Whether competitive conditions were maintained in the negotiation of the proposed sale.

(3) Whether the price to be received by Jersey Central, and the fees and expenses to be paid directly or indirectly in connection with the proposed transaction, are reasonable.

(4) Whether the accounting treatment of the proposed transaction is in accordance with sound accounting principles.

(5) Generally, whether the proposed transaction complies with all the applicable provisions and requirements of the act and the rules and regulations promulgated thereunder, and whether it is necessary or appropriate in the public interest and for the protection of investors or consumers and to prevent the circumvention of the provisions of the act and the rules and regulations, to impose any conditions in connection with any part of the proposed transaction.

It is further ordered, That the Secretary of the Commission shall serve notice of the aforesaid hearing by mailing a copy of this Notice and Order by registered mail to GPU, Jersey Central, County, Board of Public Utility Commissioners of the State of New Jersey and Federal Power Commission, and that notice be given to all other persons by publication of a copy of this notice and order in the FEDERAL REGISTER, and by general release of the Commission distributed to the press and mailed to the mailing list for releases under the Public Utility Holding Company Act of 1935.

By the Commission.

[SEAL] ORVAL L. DuBois,
Secretary.

[P. R. Doc. 52-4006; Filed, Apr. 8, 1952;
8:47 a. m.]

E. L. BREWSTER

ORDER FOR PROCEEDINGS AND NOTICE OF HEARING

At a regular session of the Securities and Exchange Commission held at its office in the city of Washington, D. C., on the 3d day of April 1952.

In the matter of Edward Leroy Brewster, doing business as E. L. Brewster, 137 Colony Street, Meriden, Connecticut.

I. The Commission's public official files disclose that Edward Leroy Brewster, doing business as E. L. Brewster, hereinafter referred to as registrant, is registered as a broker-dealer pursuant to section 15 (b) of the Securities Exchange Act of 1934.

II. The Records Officer of the Commission has filed with the Commission a statement, a copy of which is attached hereto and made a part hereof,¹ stating that registrant did not file with the Commission reports of his financial condition during the calendar years 1946, 1947, 1948, 1949, 1950, or 1951 as required by section 17 (a) of the Securities Exchange Act of 1934 and Rule X-17A-5 adopted thereunder.

III. The information reported to the Commission by its Records Officer as set forth in paragraph II hereof tends, if true, to show that registrant violated section 17 (a) of the Securities Exchange Act of 1934 and Rule X-17A-5 adopted under said section.

IV. The Commission, having considered the aforesaid information, deems it necessary and appropriate in the public interest and for the protection of investors that proceedings be instituted to determine:

(a) Whether the statement referred to in paragraph II hereof is true;

(b) Whether registrant has wilfully violated section 17 (a) of the Securities Exchange Act of 1934 and Rule X-17A-5 adopted under said section;

(c) Whether, pursuant to section 15 (b) of the Securities Exchange Act of 1934, it is in the public interest to revoke registration of registrant; and

(d) Whether, pursuant to section 15 (b) of the Securities Exchange Act of 1934, pending final determination, it is necessary or appropriate in the public interest or for the protection of investors to suspend the registration of registrant.

V. It is ordered, That registrant be given an opportunity for hearing as set forth in paragraph IV hereof on the 28th day of April 1952 at the main office of the Securities and Exchange Commission, located at 425 Second Street NW., Washington 25, D. C., before a Hearing Examiner to be designated by the Commission. On such date the Hearing Room Clerk in Room 193, North Building, will advise the parties and the Hearing Examiner as to the room in which such hearing will be held. The Commission will consider any motion with respect to a change of place of said hearing if said motion is filed with the Secretary of the Commission on or before April 23, 1952.

¹Filed as part of the original document.

Upon completion of any such hearing in this matter the Hearing Examiner shall prepare a recommended decision pursuant to Rule IX of the rules of practice unless such decision is waived.

It is further ordered, That in the event registrant does not appear personally or through a representative at the time and place herein set or as otherwise ordered, the Hearing Room Clerk shall file with the Records Officer of the Commission a written statement to that effect and thereupon the Commission will take the record under advisement for decision.

This order and notice shall be served on registrant personally or by registered mail forthwith, and published in the FEDERAL REGISTER not later than fifteen (15) days prior to April 28, 1952.

In the absence of an appropriate waiver, no officer or employee of the Commission engaged in the performance of investigative or prosecuting functions in this or any factually related proceeding will be permitted to participate or advise in the decision upon the matter except as witness or counsel in proceedings held pursuant to notice. Since this proceeding is not "rule making" within the meaning of section 4 (c) of the Administrative Procedure Act, it is not deemed to be subject to the provisions of the section delaying the effective date of any final Commission action.

By the Commission.

[SEAL]

ORVAL L. DuBois,
Secretary.

[F. R. Doc. 52-4007; Filed, Apr. 8, 1952;
8:47 a. m.]

W. R. CHANCE & Co.

ORDER FOR PROCEEDINGS AND NOTICE OF HEARING

At a regular session of the Securities and Exchange Commission held at its office in the city of Washington, D. C., on the 3d day of April 1952.

In the matter of Wilmer R. Chance, doing business as W. R. Chance & Co., 141 Milk Street, Boston 9, Massachusetts.

I. The Commission's public official files disclose that Wilmer R. Chance, doing business as W. R. Chance & Co., hereinafter referred to as registrant, is registered as a broker-dealer pursuant to section 15 (b) of the Securities Exchange Act of 1934.

II. The Records Officer of the Commission has filed with the Commission a statement, a copy of which is attached hereto and made a part hereof,¹ stating that registrant did not file with the Commission reports of his financial condition during the calendar years 1949, 1950, or 1951 as required by section 17 (a) of the Securities Exchange Act of 1934 and Rule X-17A-5 adopted thereunder.

III. The information reported to the Commission by its Records Officer as set forth in paragraph II hereof tends, if true, to show that registrant violated section 17 (a) of the Securities Exchange Act of 1934 and Rule X-17A-5 adopted under said section.

IV. The Commission, having considered the aforesaid information, deems it necessary and appropriate in the public interest and for the protection of investors that proceedings be instituted to determine:

(a) Whether the statement referred to in paragraph II hereof is true;

(b) Whether registrant has wilfully violated section 17 (a) of the Securities Exchange Act of 1934 and Rule X-17A-5 adopted under said section;

(c) Whether, pursuant to section 15 (b) of the Securities Exchange Act of 1934, it is in the public interest to revoke registration of registrant; and

(d) Whether, pursuant to section 15 (b) of the Securities Exchange Act of 1934, pending final determination, it is necessary or appropriate in the public interest or for the protection of investors to suspend the registration of registrant.

V. It is ordered, That registrant be given an opportunity for hearing as set forth in paragraph IV hereof on the 28th day of April 1952 at the main office of the Securities and Exchange Commission, located at 425 Second Street NW., Washington 25, D. C., before a Hearing Examiner to be designated by the Commission. On such date the Hearing Room Clerk in Room 193, North Building, will advise the parties and the Hearing Examiner as to the room in which such hearing will be held. The Commission will consider any motion with respect to a change of place of said hearing if said motion is filed with the Secretary of the Commission on or before April 23, 1952. Upon completion of any such hearing in this matter the Hearing Examiner shall prepare a recommended decision pursuant to Rule IX of the rules of practice unless such decision is waived.

It is further ordered, That in the event registrant does not appear personally or through a representative at the time and place herein set or as otherwise ordered, the Hearing Room Clerk shall file with the Records Officer of the Commission a written statement to that effect and thereupon the Commission will take the record under advisement for decision.

This order and notice shall be served on registrant personally or by registered mail forthwith, and published in the FEDERAL REGISTER not later than fifteen (15) days prior to April 28, 1952.

In the absence of an appropriate waiver, no officer or employee of the Commission engaged in the performance of investigative or prosecuting functions in this or any factually related proceeding will be permitted to participate or advise in the decision upon the matter except as witness or counsel in proceedings held pursuant to notice. Since this proceeding is not "rule making" within the meaning of section 4 (c) of the Administrative Procedure Act, it is not deemed to be subject to the provisions of the section delaying the effective date of any final Commission action.

By the Commission.

[SEAL]

ORVAL L. DuBois,
Secretary.

[F. R. Doc. 52-4008; Filed, Apr. 8, 1952;
8:48 a. m.]

CLYDE F. FROST CO.

ORDER FOR PROCEEDINGS AND NOTICE OF HEARING

At a regular session of the Securities and Exchange Commission held at its office in the city of Washington, D. C., on the 3d day of April 1952.

In the matter of Clyde F. Frost, doing business as Clyde F. Frost Co., 24 Federal Street, Boston 10, Massachusetts.

I. The Commission's public official files disclose that Clyde F. Frost, doing business as Clyde F. Frost Co., hereinafter referred to as registrant, is registered as a broker-dealer pursuant to section 15 (b) of the Securities Exchange Act of 1934.

II. The Records Officer of the Commission has filed with the Commission a statement, a copy of which is attached hereto and made a part hereof,¹ stating that registrant did not file with the Commission reports of his financial condition during the calendar years 1944, 1945, 1946, 1947, 1948, 1949, 1950, or 1951 as required by section 17 (a) of the Securities Exchange Act of 1934 and Rule X-17A-5 adopted thereunder.

III. The information reported to the Commission by its Records Officer as set forth in paragraph II hereof tends, if true, to show that registrant violated section 17 (a) of the Securities Exchange Act of 1934 and Rule X-17A-5 adopted under said section.

IV. The Commission, having considered the aforesaid information, deems it necessary and appropriate in the public interest and for the protection of investors that proceedings be instituted to determine:

(a) Whether the statement referred to in paragraph II hereof is true;

(b) Whether registrant has wilfully violated section 17 (a) of the Securities Exchange Act of 1934 and Rule X-17A-5 adopted under said section;

(c) Whether, pursuant to section 15 (b) of the Securities Exchange Act of 1934, it is in the public interest to revoke registration of registrant; and

(d) Whether, pursuant to section 15 (b) of the Securities Exchange Act of 1934, pending final determination, it is necessary or appropriate in the public interest or for the protection of investors to suspend the registration of registrant.

V. It is ordered, That registrant be given an opportunity for hearing as set forth in paragraph IV hereof on the 28th day of April 1952, at the main office of the Securities and Exchange Commission, located at 425 Second Street NW., Washington 25, D. C., before a Hearing Examiner to be designated by the Commission. On such date the Hearing Room Clerk in Room 193, North Building, will advise the parties and the Hearing Examiner as to the room in which such hearing will be held. The Commission will consider any motion with respect to a change of place of said hearing if said motion is filed with the Secretary of the Commission on or before April 23, 1952. Upon completion of any such hearing in this matter the Hearing Examiner shall

prepare a recommended decision pursuant to Rule IX of the rules of practice unless such decision is waived.

It is further ordered, That in the event registrant does not appear personally or through a representative at the time and place herein set or as otherwise ordered, the Hearing Room Clerk shall file with the Records Officer of the Commission a written statement to that effect and thereupon the Commission will take the record under advisement for decision.

This order and notice shall be served on registrant personally or by registered mail forthwith, and published in the FEDERAL REGISTER not later than fifteen (15) days prior to April 28, 1952.

In the absence of an appropriate waiver, no officer or employee of the Commission engaged in the performance of investigative or prosecuting functions in this or any factually related proceeding will be permitted to participate or advise in the decision upon the matter except as witness or counsel in proceedings held pursuant to notice. Since this proceeding is not "rule making" within the meaning of section 4 (c) of the Administrative Procedure Act, it is not deemed to be subject to the provisions of the section delaying the effective date of any final Commission action.

By the Commission.

[SEAL]

ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 52-4009; Filed, Apr. 8, 1952;
8:48 a. m.]

ODELL & CO.

ORDER FOR PROCEEDINGS AND NOTICE OF HEARING

At a regular session of the Securities and Exchange Commission held at its office in the city of Washington, D. C., on the 3d day of April 1952.

In the matter of Herbert N. Odell, doing business as Odell & Company, 75 Federal Street, Boston, Massachusetts.

I. The Commission's public official files disclose that Herbert N. Odell, doing business as Odell & Co., hereinafter referred to as registrant, is registered as a broker-dealer pursuant to section 15 (b) of the Securities Exchange Act of 1934.

II. The Records Officer of the Commission has filed with the Commission a statement, a copy of which is attached hereto and made a part hereof,¹ stating that registrant did not file with the Commission reports of his financial condition during the calendar years 1943, 1944, 1945, 1946, 1947, 1948, 1949, 1950, or 1951 as required by section 17 (a) of the Securities Exchange Act of 1934 and Rule X-17A-5 adopted thereunder.

III. The information reported to the Commission by its Records Officer as set forth in paragraph II hereof tends, if true, to show that registrant violated section 17 (a) of the Securities Exchange Act of 1934 and Rule X-17A-5 adopted under said section.

IV. The Commission, having considered the aforesaid information, deems it

necessary and appropriate in the public interest and for the protection of investors that proceedings be instituted to determine:

(a) Whether the statement referred to in paragraph II hereof is true;

(b) Whether registrant has wilfully violated section 17 (a) of the Securities Exchange Act of 1934 and Rule X-17A-5 adopted under said section;

(c) Whether, pursuant to section 15 (b) of the Securities Exchange Act of 1934, it is in the public interest to revoke registration of registrant; and

(d) Whether, pursuant to section 15 (b) of the Securities Exchange Act of 1934, pending final determination, it is necessary or appropriate in the public interest or for the protection of investors to suspend the registration of registrant.

V. It is ordered, That registrant be given an opportunity for hearing as set forth in paragraph IV hereof on the 28th day of April 1952 at the main office of the Securities and Exchange Commission, located at 425 Second Street NW., Washington 25, D. C., before a Hearing Examiner to be designated by the Commission. On such date the Hearing Room Clerk in Room 193, North Building, will advise the parties and the Hearing Examiner as to the room in which such hearing will be held. The Commission will consider any motion with respect to a change of place of said hearing if said motion is filed with the Secretary of the Commission on or before April 23, 1952. Upon completion of any such hearing in this matter the Hearing Examiner shall prepare a recommended decision pursuant to Rule IX of the rules of practice unless such decision is waived.

It is further ordered, That in the event registrant does not appear personally or through a representative at the time and place herein set or as otherwise ordered, the Hearing Room Clerk shall file with the Records Officer of the Commission a written statement to that effect and thereupon the Commission will take the record under advisement for decision.

This order and notice shall be served on registrant personally or by registered mail forthwith, and published in the FEDERAL REGISTER not later than fifteen (15) days prior to April 28, 1952.

In the absence of an appropriate waiver, no officer or employee of the Commission engaged in the performance of investigative or prosecuting functions in this or any factually related proceeding will be permitted to participate or advise in the decision upon the matter except as witness or counsel in proceedings held pursuant to notice. Since this proceeding is not "rule making" within the meaning of section 4 (c) of the Administrative Procedure Act, it is not deemed to be subject to the provisions of the section delaying the effective date of any final Commission action.

By the Commission.

[SEAL]

ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 52-4010; Filed, Apr. 8, 1952;
8:48 a. m.]

¹ Filed as part of the original document.

ROSS AND CO., INC.

ORDER FOR PROCEEDINGS AND NOTICE OF HEARING

At a regular session of the Securities and Exchange Commission held at its office in the city of Washington, D. C., on the 3d day of April 1952.

In the matter of Ross and Company, Inc., 507 Service Building, Rutland, Vermont.

I. The Commission's public official files disclose that Ross and Company, Inc., hereinafter referred to as registrant, is registered as a broker-dealer pursuant to section 15 (b) of the Securities Exchange Act of 1934.

II. The Records Officer of the Commission has filed with the Commission a statement, a copy of which is attached hereto and made a part hereof,¹ stating that registrant did not file with the Commission reports of his financial condition during the calendar years 1943, 1944, 1945, 1946, 1947, 1948, 1949, 1950, and 1951 as required by section 17 (a) of the Securities Exchange Act of 1934 and Rule X-17A-5 adopted thereunder.

III. The information reported to the Commission by its Records Officer as set forth in paragraph II hereof tends, if true, to show that registrant violated section 17 (a) of the Securities Exchange Act of 1934 and Rule X-17A-5 adopted under said section.

IV. The Commission, having considered the aforesaid information, deems it necessary and appropriate in the public interest and for the protection of investors that proceedings be instituted to determine:

(a) Whether the statement referred to in paragraph II hereof is true;

(b) Whether registrant has wilfully violated section 17 (a) of the Securities Exchange Act of 1934 and Rule X-17A-5 adopted under said section;

(c) Whether, pursuant to section 15 (b) of the Securities Exchange Act of 1934, it is in the public interest to revoke registration of registrant; and

(d) Whether, pursuant to section 15 (b) of the Securities Exchange Act of 1934, pending final determination, it is necessary or appropriate in the public interest or for the protection of investors to suspend the registration of registrant.

V. It is ordered, That registrant be given an opportunity for hearing as set forth in paragraph IV hereof on the 28th day of April 1952 at the main office of the Securities and Exchange Commission, located at 425 Second Street NW., Washington 25, D. C., before a Hearing Examiner to be designated by the Commission. On such date the Hearing Room Clerk in Room 193, North Building, will advise the parties and the Hearing Examiner as to the room in which such hearing will be held. The Commission will consider any motion with respect to a change of place of said hearing if said motion is filed with the Secretary of the Commission on or before April 23, 1952. Upon completion of any such hearing in this matter the

Hearing Examiner shall prepare a recommended decision pursuant to Rule IX of the rules of practice unless such decision is waived.

It is further ordered, That in the event registrant does not appear personally or through a representative at the time and place herein set or as otherwise ordered, the Hearing Room Clerk shall file with the Records Officer of the Commission a written statement to that effect and thereupon the Commission will take the record under advisement for decision.

This order and notice shall be served on registrant personally or by registered mail forthwith, and published in the FEDERAL REGISTER not later than fifteen (15) days prior to April 28, 1952.

In the absence of an appropriate waiver, no officer or employee of the Commission engaged in the performance of investigative or prosecuting functions in this or any factually related proceeding will be permitted to participate or advise in the decision upon the matter except as witness or counsel in proceedings held pursuant to notice. Since this proceeding is not "rule making" within the meaning of section 4 (c) of the Administrative Procedure Act, it is not deemed to be subject to the provisions of the section delaying the effective date of any final Commission action.

By the Commission.

[SEAL]

ORVAL L. DuBois,
Secretary.

[P. R. Doc. 52-4012; Filed, Apr. 8, 1952;
8:49 a. m.]

THE THREE BROOKS, INC.

ORDER FOR PROCEEDINGS AND NOTICE OF HEARING

At a regular session of the Securities and Exchange Commission held at its office in the city of Washington, D. C., on the 3d day of April 1952.

In the matter of The Three Brooks, Inc., North Street, Greenwich, Connecticut.

I. The Commission's public official files disclose that The Three Brooks, Inc., hereinafter referred to as registrant, is registered as a broker-dealer pursuant to section 15 (b) of the Securities Exchange Act of 1934.

II. The Records Officer of the Commission has filed with the Commission a statement, a copy of which is attached hereto and made a part hereof,¹ stating that registrant did not file with the Commission reports of his financial condition during the calendar years 1943, 1944, 1945, 1946, 1947, 1948, 1949, 1950, or 1951 as required by section 17 (a) of the Securities Exchange Act of 1934 and Rule X-17A-5 adopted thereunder.

III. The information reported to the Commission by its Records Officer as set forth in paragraph II hereof tends, if true, to show that registrant violated section 17 (a) of the Securities Exchange Act of 1934 and Rule X-17A-5 adopted under said section.

IV. The Commission, having considered the aforesaid information, deems

it necessary and appropriate in the public interest and for the protection of investors that proceedings be instituted to determine:

(a) Whether the statement referred to in paragraph II hereof is true;

(b) Whether registrant has wilfully violated section 17 (a) of the Securities Exchange Act of 1934 and Rule X-17A-5 adopted under said section;

(c) Whether, pursuant to section 15 (b) of the Securities Exchange Act of 1934, it is in the public interest to revoke registration of registrant; and

(d) Whether, pursuant to section 15 (b) of the Securities Exchange Act of 1934, pending final determination, it is necessary or appropriate in the public interest or for the protection of investors to suspend the registration of registrant.

V. It is ordered, That registrant be given an opportunity for hearing as set forth in paragraph IV hereof on the 28th day of April 1952 at the main office of the Securities and Exchange Commission, located at 425 Second Street NW., Washington 25, D. C., before a Hearing Examiner to be designated by the Commission. On such date the Hearing Room Clerk in Room 193, North Building, will advise the parties and the Hearing Examiner as to the room in which such hearing will be held. The Commission will consider any motion with respect to a change of place of said hearing if said motion is filed with the Secretary of the Commission on or before April 23, 1952. Upon completion of any such hearing in this matter the Hearing Examiner shall prepare a recommended decision pursuant to Rule IX of the rules of practice unless such decision is waived.

It is further ordered, That in the event registrant does not appear personally or through a representative at the time and place herein set or as otherwise ordered, the Hearing Room Clerk shall file with the Records Officer of the Commission a written statement to that effect and thereupon the Commission will take the record under advisement for decision.

This order and notice shall be served on registrant personally or by registered mail forthwith, and published in the FEDERAL REGISTER not later than fifteen (15) days prior to April 28, 1952.

In the absence of an appropriate waiver, no officer or employee of the Commission engaged in the performance of investigative or prosecuting functions in this or any factually related proceeding will be permitted to participate or advise in the decision upon the matter except as witness or counsel in proceedings held pursuant to notice. Since this proceeding is not "rule making" within the meaning of section 4 (c) of the Administrative Procedure Act, it is not deemed to be subject to the provisions of the section delaying the effective date of any final Commission action.

By the Commission.

[SEAL]

ORVAL L. DuBois,
Secretary.

[P. R. Doc. 52-4011; Filed, Apr. 8, 1952;
8:49 a. m.]

¹ Filed as part of the original document.

DEPARTMENT OF JUSTICE

Office of Alien Property

[Vesting Order P 849]

TOMOJI AND YOSHIKO ISHIKAWA

In re: Rights of Tomoji Ishikawa and Yoshiko Ishikawa under an insurance contract.

Under the authority of the Trading With the Enemy Act, as amended (50 U. S. C. App. and Sup. 1-40); the Philippine Property Act of 1946, as amended (22 U. S. C. Sup. 1382); Executive Order 9193, as amended by Executive Order 9567 (3 CFR, 1943 Cum. Supp.; 3 CFR, 1945 Supp.); Executive Order 9788 (3 CFR, 1946 Supp.); Executive Order 9818 (3 CFR, 1947 Supp.); Executive Order 10254 (16 F. R. 5829, June 19, 1951), and pursuant to law, after investigation, it is hereby found:

1. That Tomoji Ishikawa and Yoshiko Ishikawa, who are citizens of Japan, and who there is reasonable cause to believe are residents of Japan, are nationals of a designated enemy country (Japan);

2. That the net proceeds due or to become due under a contract of insurance evidenced by Policy No. 957,998 issued by the Sun Life Assurance Company of Canada (Philippines Branch), Wilson Building, Juan Luna, Manila, Philippine Islands, to Tomoji Ishikawa, together with the right to demand, receive and collect said net proceeds, is property within the Philippines, owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, Tomoji Ishikawa or Yoshiko Ishikawa, the aforesaid nationals of a designated enemy country (Japan);

and it is hereby determined:

3. That to the extent that the persons named in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Japan).

All determinations and all actions required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States, in accordance with the provisions of said Trading With the Enemy Act, as amended, and said Philippine Property Act of 1946, as amended.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on April 3, 1952.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 52-4034; Filed, Apr. 8, 1952;
8:50 a. m.]

[Vesting Order 18826]

BANCO BRASILEIRO ALLEMAO

In re: Bank Account owned by Banco Brasileiro Allemao. F-28-31838 E-1.

Under the authority of the Trading With the Enemy Act, as amended (50 U. S. C. App. and Sup. 1-40); Public Law 181, 82d Congress, 65 Stat. 451; Executive Order 9193, as amended by Executive Order 9567 (3 CFR, 1943 Cum. Supp.; 3 CFR, 1945 Supp.); Executive Order 9788 (3 CFR, 1946 Supp.) and Executive Order 9889 (3 CFR, 1948 Supp.), and pursuant to law, after investigation, it is hereby found:

1. That Deutsche Bank, the last known address of which is Berlin, Germany, is a corporation, partnership, association or other business organization, which on or since December 11, 1941, and prior to January 1, 1947, was organized under the laws of and had its principal place of business in Germany, and is and prior to January 1, 1947, was a national of a designated enemy country (Germany);

2. That Banco Brasileiro Allemao, the last known address of which is Sao Paulo Brazil, is a branch of Deutsche Bank, Berlin, which on or since December 11, 1941, and prior to January 1, 1947, has been controlled by or acting or purporting to act directly or indirectly for the benefit or on behalf of the aforesaid Deutsche Bank and is, and prior to January 1, 1947, was, a national of a designated enemy country (Germany);

3. That the property described as follows: That certain debt or other obligation of The New York Trust Company, 100 Broadway, New York 15, New York, arising out of an Inactive Unpaid Foreign Draft Account in the name of Banco Brasileiro Allemao, maintained with the aforesaid Company, and any and all rights to demand, enforce and collect the same,

is property which is and prior to January 1, 1947, was within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, Banco Brasileiro Allemao, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

4. That Banco Brasileiro Allemao is, and prior to January 1, 1947 was, controlled by or acting for or on behalf of a designated enemy country (Germany), or persons within such country, and is, and prior to January 1, 1947, was a national of a designated enemy country (Germany).

5. That the national interest of the United States requires that the persons referred to in subparagraphs 1 and 2 be treated as persons who are and prior to January 1, 1947, were nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the prop-

erty described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on April 3, 1952.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property,

[F. R. Doc. 52-4038; Filed, Apr. 8, 1952;
8:50 a. m.]

[Vesting Order 18823]

DRESSLING ET AL.

In re: Dressling et al. v. American Bemberg Corporation. Claim filed with Workmen's Compensation Board of Tennessee, File No. F 28-14509 C-1.

Under the authority of the Trading With the Enemy Act, as amended (50 U. S. C. App. and Sup. 1-40); Public Law 181, 82d Congress, 65 Stat. 451; Executive Order 9193, as amended by Executive Order 9567 (3 CFR, 1943 Cum. Supp.; 3 CFR, 1945 Supp.); Executive Order 9788 (3 CFR, 1946 Supp.) and Executive Order 9889 (3 CFR, 1948 Supp.), and pursuant to law, after investigation, it is hereby found:

1. That Peter Dressling, Joseph (Josef) Dressling, Lina Dressling, Maria Etzbach, nee Dressling, and Katherine Ottersbach, nee Dressling, whose last known address is Germany, on or since December 11, 1941, and prior to January 1, 1947, were residents of Germany and are, and prior to January 1, 1947, were nationals of a designated enemy country (Germany);

2. That the domiciliary personal representatives, heirs, next of kin, legatees and distributees, names unknown of Katherine Dressling (Dressling), deceased, who there is reasonable cause to believe are, and on or since December 11, 1941, and prior to January 1, 1947, were residents of Germany in and prior to January 1, 1947, were nationals of a designated enemy country (Germany);

3. That all right, title, interest and claim of any kind or character whatsoever of the persons named in subparagraphs 1 and 2 hereof in and to the claim filed with Workmen's Compensation Board of Tennessee, Dressling et al. v. American Bemberg Corporation, which is in the process of administration by the Division of Workmen's Compensation, Department of Labor, State of Tennessee, administrative body, is property which is, and prior to January 1, 1947, was within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by the aforesaid nationals of a designated enemy country (Germany);

and it is hereby determined:

4. That the national interest of the United States requires that such persons be treated as persons who are and prior

to January 1, 1947, were nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on April 3, 1952.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 52-4035; Filed, Apr. 8, 1952;
8:50 a. m.]

[Vesting Order 18824]

WILLY DRESLING

In re: Estate of Willy Dresling, also known as William Dressling deceased. File No. F 28-14509.

Under the authority of the Trading With the Enemy Act, as amended (50 U. S. C. App. and Sup. 1-40); Public Law 181, 82d Congress, 65 Stat. 451; Executive Order 9193, as amended by Executive Order 9567 (3 CFR, 1943 Cum. Supp.; 3 CFR, 1945 Supp.); Executive Order 9788 (3 CFR, 1946 Supp.) and Executive Order 9989 (3 CFR, 1948 Supp.), and pursuant to law, after investigation, it is hereby found:

1. That Peter Dresling, Joseph (Josef) Dresling, Lina Dresling, Maria Etzbach, nee Dresling, and Katherine Ottersbach, nee Dressling, whose last known address is Germany on or since December 11, 1941, and prior to January 1, 1947, were residents of Germany and are, and prior to January 1, 1947, were, nationals of a designated enemy country (Germany);

2. That the domiciliary personal representatives, heirs, next of kin, legatees and distributees, names unknown of Katherine Dresling (Dressling), deceased, who there is reasonable cause to believe are, and on or since December 11, 1941, and prior to January 1, 1947, were residents of Germany in and prior to January 1, 1947, were nationals of a designated enemy country (Germany);

3. That all right, title, interest and claim of any kind or character whatsoever of the persons named in subparagraphs 1 and 2 hereof in and to the estate of Willy Dresling, also known as William Dressling, deceased, which is in the process of administration by Dr. Hugo Hofmann, administrator, acting under the judicial supervision of the County Court of Carter County, Elizabethton, Tennessee, is property which is, and prior to January 1, 1947, was within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to,

or which is evidence of ownership or control by the aforesaid nationals of a designated enemy country (Germany);

and it is hereby determined:

4. That the national interest of the United States requires that such persons be treated as persons who are and prior to January 1, 1947, were nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on April 3, 1952.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 52-4036; Filed, Apr. 8, 1952;
8:50 a. m.]

[Vesting Order 18825]

MRS. HELEN HAHN ET AL.

In re: Rights of Mrs. Helen Hahn (or Helene Hahn), et al. under Insurance Contract. File No. F-28-3489-H-2.

Under the authority of the Trading With the Enemy Act, as amended (50 U. S. C. App. and Sup. 1-40); Public Law 181, 82d Congress, 65 Stat. 451; Executive Order 9193, as amended by Executive Order 9567 (3 CFR, 1943 Cum. Supp.; 3 CFR, 1945 Supp.); Executive Order 9788 (3 CFR, 1946 Supp.) and Executive Order 9989 (3 CFR, 1948 Supp.), and pursuant to law, after investigation, it is hereby found:

1. That Helen (or Helene) Hahn, whose last known address is Goeschlitz, Kries Schleiz/Thuringen, Germany, on or since December 11, 1941, and prior to January 1, 1947, was a resident of Germany and is, and prior to January 1, 1947, was, a national of a designated enemy country (Germany);

2. That the domiciliary personal representatives, heirs-at-law, next of kin, legatees and distributees, names unknown, of Helen (or Helene) Hahn, who there is reasonable cause to believe, on or since December 11, 1941, and prior to January 1, 1947, were residents of Germany and are, and prior to January 1, 1947, were, nationals of a designated enemy country (Germany);

3. That the net proceeds due or to become due under a contract of insurance evidenced by identification Membership No. 1558 approved by the Los Angeles Water & Power Employees Association, Los Angeles, California, and issued to Max O. Schwedler, together with the right to demand, receive and collect said

net proceeds, is property which is and prior to January 1, 1947, was within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid nationals of a designated enemy country (Germany);

and it is hereby determined:

4. That the national interest of the United States requires that such persons be treated as persons who are and prior to January 1, 1947, were nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "nationals" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on April 3, 1952.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 52-4037; Filed Apr. 8, 1952;
8:50 a. m.]

[Vesting Order 18827]

CERTAIN UNKNOWN GERMAN NATIONALS

In re: Securities owned by and debt owing to unknown German nationals.

Under the authority of the Trading With the Enemy Act, as amended (50 U. S. C. App. and Sup. 1-40); Public Law 181, 82d Congress, 65 Stat. 451; Executive Order 9193, as amended by Executive Order 9567 (3 CFR, 1943 Cum. Supp.; 3 CFR, 1945 Supp.); Executive Order 9788 (3 CFR, 1946 Supp.) and Executive Order 9989 (3 CFR, 1948 Supp.), and pursuant to law, after investigation, it is hereby found:

1. That the persons, referred to in subparagraph 2 hereof, whose names are unknown and who, if individuals, there is reasonable cause to believe on or since December 11, 1941, were residents of Germany, and which if partnerships, corporations, associations or other business organizations, there is reasonable cause to believe on or since December 11, 1941, and prior to January 1, 1947, were organized under the laws of, and had their principal places of business in Germany, are and prior to January 1, 1947, were nationals of a designated enemy country (Germany);

2. That the property described as follows:

a. One hundred (100) shares of stock of the Consolidated Edison Company of New York, evidenced by a certificate or certificates presently in the custody of

the Bank of the Manhattan Company, 40 Wall Street, New York, New York, in an account of the Rotterdamsche Bank N. V., Amsterdam, Holland, together with all declared and unpaid dividends thereon.

b. Sixty (60) shares of stock of General Foods Corporation, 250 Park Avenue, New York 17, New York, evidenced by a certificate or certificates presently in the custody of the Bank of the Manhattan Company, 40 Wall Street, New York, New York, in an account of the Rotterdamsche Bank N. V., Amsterdam, Holland, together with all declared and unpaid dividends thereon, and

c. That certain debt or other obligation of the Bank of the Manhattan Company, 40 Wall Street, New York, New York, representing income from and accumulations since May 10, 1940, on the stock described in subparagraphs 2 (a) and 2 (b) hereof, including but not limited to any such income on deposit in the account of the Rotterdamsche Bank N. V., Amsterdam, Holland, maintained with the aforesaid Company together with any and all accruals to the aforesaid debt or other obligation, and any and all rights to demand, enforce and collect the same,

is property which is and prior to January 1, 1947, was within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the persons referred to in subparagraph 1 hereof, the aforesaid nationals of a designated enemy country (Germany);

and it is hereby determined:

3. That the national interest of the United States requires that such persons referred to in subparagraph 1 hereof, be treated as persons who are and prior to January 1, 1947, were nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on April 3, 1952.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 52-4039; Filed, Apr. 8, 1952;
8:51 a. m.]

ROGER EMILE LAMBERT

NOTICE OF INTENTION TO RETURN VESTED PROPERTY

Pursuant to section 32 (f) of the Trading With the Enemy Act, as amended,

notice is hereby given of intention to return, on or after 30 days from the date of publication hereof, the following property located in Washington, D. C., including all royalties accrued thereunder and all damages and profits recoverable for past infringement thereof, after adequate provision for taxes and conservatory expenses:

Claimant, Claim No., and Property

Roger Emile Lambert, 24 Rue de Civry, Paris (XVI*) France; Claim No. 41467; property described in Vesting Order No. 293 (7 F. R. 9836, November 26, 1942) relating to Patent application serial No. 426,212 (now Patent No. 2,325,521); property described in Vesting Order No. 1601 (8 F. R. 8566, June 22, 1943) relating to the invention and disclosure thereof known as TC 477.

Executed at Washington, D. C., on April 3, 1952.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 52-4043; Filed, Apr. 8, 1952;
8:51 a. m.]

EMILE ROBERT BONNEFOY-CUDRAZ

NOTICE OF INTENTION TO RETURN VESTED PROPERTY

Pursuant to section 32 (f) of the Trading With the Enemy Act, as amended, notice is hereby given of intention to return, on or after 30 days from the date of publication hereof, the following property located in Washington, D. C., including all royalties accrued thereunder and all damages and profits recoverable for past infringement thereof, after adequate provision for taxes and conservatory expenses:

Claimant, Claim No., and Property

Emile Robert Bonnefoy-Cudraz, 35 Rue Raspail, Courbevoie (department Seine), France; Claim No. 40447; property described in Vesting Order No. 293 (7 F. R. 9836, November 26, 1942) relating to Patent Application Serial No. 375,868 (now Patent No. 2,405,557).

Executed at Washington, D. C., on April 3, 1952.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 52-4042; Filed, Apr. 8, 1952;
8:51 a. m.]

MATTHAEUS MACEK ET AL.

NOTICE OF INTENTION TO RETURN VESTED PROPERTY

Pursuant to Section 32 (f) of the Trading With the Enemy Act, as amended, notice is hereby given of intention to return, on or after 30 days from the date of the publication hereof, the following property, subject to any increase or decrease resulting from the administration thereof prior to return, and after adequate provision for taxes and conservatory expenses:

Claimants, Claim Nos., Property and Location

Matthaeus Macek, Vienna, Austria; Claim No. 42383; Tobias Macek, Vienna, Austria; Claim No. 42384; Barbara Wurzag, nee Macek, Vienna, Austria; Claim No. 42385; Sophie Rirsch, Vienna, Austria; Claim No. 42771; Anna Gruber, nee Macek, Hollabrunn, Lower Austria, Austria; Claim No. 42772; Antonie Schwarz, nee Macek, Vienna, Austria; Claim No. 42774; Josef Macek, Vienna, Austria; Claim No. 44730; Agnes Lacher, St. Stefan bei Leoben, Austria; Claim No. 45002; the following cash amounts in the Treasury of the United States: \$456.84 to Matthaeus Macek, \$456.87 to Tobias Macek, \$571.15 to Barbara Wurzag, \$685.31 to Sophie Rirsch, \$571.12 to Anna Gruber, \$571.12 to Antonie Schwarz, \$456.84 to Josef Macek, and \$2,284.38 to Agnes Lacher.

Executed at Washington, D. C., on April 3, 1952.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 52-4644; Filed, Apr. 8, 1952;
8:51 a. m.]

[Vesting Order 18228]

ELIZABETH MARKERT

In re: Bank account owned by Elizabeth Markert, also known as Josephine Markert. F-28-31710.

Under the authority of the Trading With the Enemy Act, as amended (50 U. S. C. App. and Sup. 1-40); Public Law 181, 82d Congress, 65 Stat. 451; Executive Order 9193, as amended by Executive Order 9567 (3 CFR, 1943 Cum. Supp.; 3 CFR, 1945 Supp.); Executive Order 9788 (3 CFR, 1946 Supp.) and Executive Order 9899 (3 CFR, 1946 Supp.), and pursuant to law, after investigation, it is hereby found:

1. That Elizabeth Markert, also known as Josephine Markert, whose last known address is Germany, on or since December 11, 1941, and prior to January 1, 1947, was a resident of Germany and is, and prior to January 1, 1947, was, a national of a designated enemy country (Germany);

2. That the property described as follows: That certain debt or other obligation of The Continental Bank, Hanna Building, 1422 Euclid Avenue, Cleveland, Ohio, arising out of an account numbered 4532, entitled Otto L. Fricke, attorney for Josephine Markert, maintained with the aforesaid bank, and any and all rights to demand, enforce and collect the same,

is property which is and prior to January 1, 1947, was within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, Elizabeth Markert, also known as Josephine Markert, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That the national interest of the United States requires that the person referred to in subparagraph 1 hereof be treated as a person who is and prior to

January 1, 1947, was a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on April 3, 1952.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 52-4040; Filed, Apr. 8, 1952; 8:51 a. m.]

[Vesting Order 18829]

ELISABETH SCHUMANN

In re: Bonds owned by Elisabeth Schumann. F-28-31840.

Under the authority of the Trading With the Enemy Act, as amended (50 U. S. C. App. and Sup. 1-40); Public Law 181, 82d Congress, 65 Stat. 451; Executive Order 9193, as amended by Executive Order 9567 (3 CFR, 1943 Cum.

Supp.; 3 CFR, 1945 Supp.); Executive Order 9788 (3 CFR, 1946 Supp.) and Executive Order 9989 (3 CFR, 1948 Supp.), and pursuant to law, after investigation, it is hereby found:

1. That Elisabeth Schumann, whose last known address is 37 Taunusstrasse, Mainz, Germany, on or since December 11, 1941, and prior to January 1, 1947, was a resident of Germany and is, and prior to January 1, 1947, was, a national of a designated enemy country (Germany);

2. That the property described as follows:

a. Those certain debts or other obligations matured or unmatured evidenced by Five (5) 4 Percent First and Refunding Mortgage bonds, due 1934, of The Chicago, Rock Island and Pacific Railway Company, numbered 46800, 46801, 46802, 46803 and 46804, and of \$1,000.00 face value each, together with any and all accruals to the aforesaid debts or other obligations, and any and all rights to demand, enforce and collect the same, and any and all rights in and under said bonds, including but not limited to any rights under a plan of reorganization, and

b. Those certain debts or other obligations matured or unmatured evidenced by Four (4) 4 Percent Wisconsin Central Railway Company Gold bonds, due 1949, numbered 9176, 16658, 21031 and 24405, and of \$1,000.00 face value each, together with any and all accruals to the aforesaid debts or other obligations, and any and all rights to demand, enforce and collect the same, and any and all rights in and under said bonds,

is property which is and prior to January 1, 1947, was within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, Elisabeth Schumann, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That the national interest of the United States requires that the person referred to in subparagraph 1 hereof, be treated as a person who is and prior to January 1, 1947, was a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on April 3, 1952.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 52-4041; Filed, Apr. 8, 1952; 8:51 a. m.]

